



Calhoun: The NPS Institutional Archive

Theses and Dissertations

Thesis Collection

2010-12

Developing and maintaining a useful Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps

Middleton, Jeffrey P.

Monterey California Naval Postgraduate School



Calhoun is a project of the Dudley Knox Library at NPS, furthering the precepts and goals of open government and government transparency. All information contained herein has been approved for release by the NPS Public Affairs Officer.

Dudley Knox Library / Naval Postgraduate School
411 Dyer Road / 1 University Circle
Monterey, California USA 93943

<http://www.nps.edu/library>



NAVAL POSTGRADUATE SCHOOL

MONTEREY, CALIFORNIA

MBA PROFESSIONAL REPORT

**Developing and Maintaining a Useful
Deployed/Contingency Operations Financial Management Guidebook
for the United States Marine Corps**

**By: Jeffrey P. Middleton
 December 2010**

**Advisors: Lisa P. Potvin,
 Lawrence R. Jones**

Approved for public release; distribution is unlimited

THIS PAGE INTENTIONALLY LEFT BLANK

REPORT DOCUMENTATION PAGE			<i>Form Approved OMB No. 0704-0188</i>	
Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188) Washington DC 20503.				
1. AGENCY USE ONLY (Leave blank)		2. REPORT DATE December 2010	3. REPORT TYPE AND DATES COVERED MBA Professional Report	
4. TITLE AND SUBTITLE Developing and Maintaining a Useful Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps.			5. FUNDING NUMBERS	
6. AUTHOR(S) Jeffrey P. Middleton				
7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES) Naval Postgraduate School Monterey, CA 93943-5000			8. PERFORMING ORGANIZATION REPORT NUMBER	
9. SPONSORING /MONITORING AGENCY NAME(S) AND ADDRESS(ES) N/A			10. SPONSORING/MONITORING AGENCY REPORT NUMBER	
11. SUPPLEMENTARY NOTES The views expressed in this thesis are those of the author and do not reflect the official policy or position of the Department of Defense or the U.S. Government. IRB Protocol number NPS.2010.0092-AM01-EP7-A.				
12a. DISTRIBUTION / AVAILABILITY STATEMENT Approved for public release; distribution is unlimited			12b. DISTRIBUTION CODE	
13. ABSTRACT (maximum 200 words) <p>A contingency operation is an emergency in which military forces are used to address the outcome of natural disasters, terrorist attacks, subversions, or military operations.</p> <p>DoD involvement in deployed/contingency operations has increased and changed substantially in recent years: support of humanitarian and civic assistance missions and disaster relief has grown, as has the range of missions in which DoD engages. Ongoing support of the conflict in Afghanistan has also required a greater commitment from military personnel and greater diligence on the part of those tasked with the responsibility of financial management prior to, during, and following the missions.</p> <p>As a result of these changes, the need exists for establishing a nonrestrictive Deployed/Contingency Operations Financial Management Guidebook for Marine Corps continuity and consistency purposes. This will provide deployed/contingency Financial Management personnel with references for financial management during a contingency operation. This Guidebook provides nonmandatory guidance on best practices, lessons learned, and expectations.</p>				
14. SUBJECT TERMS Marine Corps Financial Management, Joint Financial Management, Funding Sources, Contingency Comptroller, Humanitarian Operations			15. NUMBER OF PAGES 89	
			16. PRICE CODE	
17. SECURITY CLASSIFICATION OF REPORT Unclassified	18. SECURITY CLASSIFICATION OF THIS PAGE Unclassified	19. SECURITY CLASSIFICATION OF ABSTRACT Unclassified	20. LIMITATION OF ABSTRACT UU	

THIS PAGE INTENTIONALLY LEFT BLANK

Approved for public release; distribution is unlimited

**DEVELOPING AND MAINTAINING A USEFUL DEPLOYED/CONTINGENCY
OPERATIONS FINANCIAL MANAGEMENT GUIDEBOOK FOR THE
UNITED STATES MARINE CORPS**

Jeffrey P. Middleton, Captain, United States Marine Corps

Submitted in partial fulfillment of the requirements for the degree of

MASTER OF BUSINESS ADMINISTRATION

from the

**NAVAL POSTGRADUATE SCHOOL
December 2010**

Authors:

Jeffrey P. Middleton

Approved by:

Lisa P. Potvin, Lead Advisor

Lawrence R. Jones, Second Reader

William R. Gates, Dean
Graduate School of Business and Public Policy

THIS PAGE INTENTIONALLY LEFT BLANK

**DEVELOPING AND MAINTAINING A USEFUL
DEPLOYED/CONTINGENCY OPERATIONS FINANCIAL
MANAGEMENT GUIDEBOOK FOR THE UNITED STATES
MARINE CORPS**

ABSTRACT

A contingency operation is an emergency in which military forces are used to address the outcome of natural disasters, terrorist attacks, subversions, or military operations.

DoD involvement in deployed/contingency operations has increased and changed substantially in recent years: support of humanitarian and civic assistance missions and disaster relief has grown, as has the range of missions in which DoD engages. Ongoing support of the conflict in Afghanistan has also required a greater commitment from military personnel and greater diligence on the part of those tasked with the responsibility of financial management prior to, during, and following the missions.

As a result of these changes, the need exists for establishing a nonrestrictive Deployed/Contingency Operations Financial Management Guidebook for Marine Corps continuity and consistency purposes. This will provide deployed/contingency Financial Management personnel with references for financial management during a contingency operation. This Guidebook provides nonmandatory guidance on best practices, lessons learned, and expectations.

THIS PAGE INTENTIONALLY LEFT BLANK

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
I. PROJECT OUTLINE	3
A. PURPOSE.....	3
B. BACKGROUND AND CONTENT.....	3
1. Stakeholders and Those who Are Affected.....	3
C. RESEARCH OBJECTIVES.....	4
D. RESEARCH QUESTIONS.....	4
E. SCOPE	4
F. METHODOLOGY	5
G. PROFESSIONAL REPORT ORGANIZATION	5
II. BACKGROUND AND APPLICATION	7
A. HISTORY OF FINANCIAL MANAGEMENT IN THE MARINE CORPS.....	7
B. RESPONSIBILITIES OF FINANCIAL MANAGEMENT OFFICERS	8
C. FINANCIAL MANAGEMENT TRAINING	9
1. Basic MOS Training	9
2. Follow-On Training	11
3. Exercise Training.....	12
D. FINANCIAL MANAGEMENT IN CONTINGENCY OPERATIONS ...	13
III. PRESENTATION AND ANALYSIS OF QUESTIONNAIRE DATA	15
A. GENERAL.....	15
B. SURVEY PURPOSE	15
C. APPROPRIATIONS PROCESS	16
1. Federal Appropriations Process	16
2. DoD Appropriations Process	17
3. Supplemental Budget Process.....	17
D. SOURCES OF FUNDING	18
1. Marine Corps Appropriations.....	18
2. Other-Service Funds.....	20
3. Other Sources of Funds.....	21
4. Department of State Funds	22
E. FISCAL LAWS, POLICIES, AND REGULATIONS.....	24
1. Fiscal Laws	24
2. Fiscal Authority.....	26
3. Policies and Regulations.....	27
F. ROLES AND RESPONSIBILITIES IN A CONTINGENCY ENVIRONMENT.....	28
1. General.....	28
2. Comptroller Team	29
3. Contracting Team	31

4.	Disbursing Team	33
G.	FORMAT OF THE GUIDEBOOK.....	35
IV.	PRESENTATION AND ANALYSIS OF INTERVIEW DATA	39
A.	GENERAL	39
B.	WHAT IT SHOULD BE	39
C.	WHAT IT SHOULD NOT BE.....	40
V.	CONCLUSION AND RECOMMENDATIONS.....	41
A.	GENERAL.....	41
B.	SUMMATION.....	41
C.	RECOMMENDATIONS.....	42
1.	Structure of the Guidebook.....	42
2.	Format of the Guidebook	43
3.	Subjects Discussed in the Guidebook.....	47
a.	<i>General</i>	47
b.	<i>Appropriations Process</i>	50
c.	<i>Initial Orientation</i>	50
d.	<i>Sources of Funding</i>	52
e.	<i>Fiscal Laws, Policies, and Regulations</i>	53
f.	<i>Roles and Responsibilities in a Contingency Environment</i> ..	53
g.	<i>Cost Reporting</i>	54
h.	<i>Special Topics</i>	55
4.	Future of the Guidebook	56
5.	Distribution and Maintenance of the Guidebook	58
D.	FURTHER RESEARCH.....	58
	APPENDIX: QUALITATIVE SURVEY RESPONSES	59
	LIST OF REFERENCES	67
	INITIAL DISTRIBUTION LIST	71

LIST OF FIGURES

Figure 1.	FMOc Training Syllabus (From FMS, 2010c)	10
Figure 2.	3404 Continuum of Education (From FMS, 2010b).....	11
Figure 3.	Federal Budget Process relevance to Guidebook.....	16
Figure 4.	DoD Budget Process relevance to Guidebook.....	17
Figure 5.	Supplemental Budget Process relevance to Guidebook.....	18
Figure 6.	Marine Corps Appropriations relevance to Guidebook	19
Figure 7.	Other-Service Appropriations relevance to Guidebook.....	21
Figure 8.	Other Sources of Funds relevance to Guidebook	22
Figure 9.	Order for Foreign Humanitarian Efforts (Current Guidebook)	23
Figure 10.	Department of State Funds relevance to Guidebook	24
Figure 11.	Fiscal Law relevance to Guidebook.....	26
Figure 12.	Fiscal Authority relevance to Guidebook	27
Figure 13.	Fiscal Policy and Regulations relevance to Guidebook.....	28
Figure 14.	Contingency Teams, Members, and Responsibilities (Current Guidebook) ...	29
Figure 15.	Comptroller role and responsibilities relevance to Guidebook.....	31
Figure 16.	Contracting role and responsibilities relevance to Guidebook	33
Figure 17.	Disbursing role and responsibilities relevance to Guidebook.....	34
Figure 18.	Desired Size of Guidebook	35
Figure 19.	Desired Style of Guidebook.....	36
Figure 20.	Defense Contingency Contracting Handbook Online Module	45
Figure 21.	Electronic format of Guidebook	46
Figure 22.	Requirements Workflow (From III MEF Exercise SOP, 2010)	48

THIS PAGE INTENTIONALLY LEFT BLANK

LIST OF TABLES

Table 1.	III MEF Financial Management Exercise SOP Table of Contents.....	13
Table 2.	Marine Corps Appropriations	19
Table 3.	Requirements Workflow Described (From III MEF Exercise SOP, 2010)	49

THIS PAGE INTENTIONALLY LEFT BLANK

LIST OF ACRONYMS AND ABBREVIATIONS

III MEF	III Marine Expeditionary Force
ACSA	Acquisition and Cross-Service Agreement
BOS-I	Base Operations Support-Integration
CAM	Comptroller Alert Message
Cbt RIF	Combating Terrorism Readiness Fund
CERP	Commanders Emergency Response Program
CKO	Contingency Contracting Officer
COST	Contingency Operations Support Tool
DFAR	Defense Federal Acquisition Regulation
DFAS	Defense Finance and Accounting Service
DPAP	Defense Procurement and Acquisition Policy
EA	Executive Agency
EEE	Emergency and Extraordinary Expenses
EFT	Electronic Funds Transfer
FM	Financial Management
FMOC	Financial Management Officer Course
FMR	Financial Management Regulation
FMS	Financial Management School
FOO	Field Ordering Officer
HA	Humanitarian Assistance
HQMC	Headquarters Marine Corps
I&L	Installation & Logistics
JCS	Joint Chiefs of Staff
JFTR	Joint Federal Travel Regulation
LOGCAP	Logistics Civil Augmentation Program
LOGREP	Logistics Representative
MAAWS-A	Money As A Weapons System-Afghanistan
MOOTW	Military Operations Other Than War
MOS	Military Occupational Specialty
OCO	Overseas Contingency Operations

OEF	Operation Enduring Freedom
OHDACA	Overseas Humanitarian Disaster And Civil Assistance
OJT	On-the-Job-Training
OSD	Office of Secretary of Defense
P&R	Programs and Resources
PKO	Peacekeeping Operations
POA&M	Plan Of Action and Milestones
SME	Subject Matter Expert
SOP	Standard Operating Procedures
USFOR-A	US Forces-Afghanistan

ACKNOWLEDGMENTS

I want to thank Lisa Potvin, CAPT, U.S. Navy, my advisor, and Professor Lawrence Jones, second reader, for their excellent advice and guidance. Their wisdom helped make this project a reality and contributed greatly to this document becoming a relevant tool for Financial Management Marines.

I also want to thank the instructors, faculty, staff and fellow students at the Naval Postgraduate School. Their support and education throughout this tour have provided many insights that contributed to this project.

I also want to thank the Financial Management Marines who took their time to contribute to this project: specifically, LtCol. Rich Brady and Maj. Richard Lettellier at the Financial Management School; Maj. Mike Babilot at Camp Leatherneck, Afghanistan; Col. Cory Bonnell at III MEF Comptroller Office; and Maj. William Schrader at III MEF Disbursing Office.

I especially would like to thank my wife, Diana, for her continued support and devotion. For the past 18 months, she gave unselfishly to ensure that I had the necessary time and quiet environment to get the necessary work accomplished. She also proofread and provided invaluable advice to make the work readable and coherent. My 9-year-old son, Johnathan, and 7-year-old daughter, Isabella, also receive my special thanks. They missed out on some critical family time while I typed away.

THIS PAGE INTENTIONALLY LEFT BLANK

EXECUTIVE SUMMARY

Increasingly, the Department of Defense and, more specifically, the U.S. Marine Corps, has been called upon to support a multitude of contingency operations throughout the globe and at home. These contingency operations are defined as emergencies in which military forces are used to address the outcome of natural disasters, terrorist attacks, subversions, or military operations. Thus, the role of financial management must adapt.

The chaotic nature that is inherent within these types of contingency environments is different than what Financial Management Marines encounter at bases and stations during tours within the operating forces or the supporting establishment. These immature contingency environments rely heavily on local Financial Management Marines to make informed decisions quickly.

Because of the unplanned nature of contingency environments, a nonrestrictive Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps was created in May, 2006 by the Programs and Resources Department (P&R), Headquarters Marine Corps (HQMC). As contingency environments continue to change, so are the methods with which Financial Management Marines are tasked to manage fiscal resources within these environments. To effectively serve this rapidly changing environment, the Deployed/Contingency Operations Financial Management Guide must continue to be made relevant and useful.

This research project will look at the history of the Financial Management Marine and his or her current role and duties. It will also look at how the Marine Corps trains its Financial Management personnel who are responsible for deploying into a contingency environment and how the other services conduct and plan for contingency operations.

This project will determine if the Deployed/Contingency Operations Financial Management Guidebook is still a relevant document, and what changes can be made in order to improve upon this document. This project will also discuss the future of this document, and how it can best be managed and disseminated.

THIS PAGE INTENTIONALLY LEFT BLANK

I. PROJECT OUTLINE

A. PURPOSE

The purpose of this project is to examine the adequacy of the Deployed/Contingency Operations Financial Management Guidebook for the United States Marines Corps. As contingency environments have changed, a current and relevant document must be maintained in order to provide useful guidance to Marine Corps Financial Managers as they fill contingency billets. This project will examine and recommend changes to the Guidebook. This Guidebook is currently being used in the Operation Enduring Freedom (OEF) Theater and has been used during Humanitarian Assistance contingency operations and during training exercises.

B. BACKGROUND AND CONTENT

The Deployed/Contingency Operations Financial Management Guidebook for the United States Marines Corps was first developed by identifying the functions and responsibilities of Marine Corps personnel who fill Financial Management billets during contingency environments (Current Guidebook). In contingency operations, a Financial Management Marine may encounter many challenges not addressed at formal schools. As such, a current guidebook is vital to ensure mission success.

1. Stakeholders and Those who Are Affected

A relevant, current guidebook serves primarily to assist Marine Corps Financial Management personnel filling Comptroller and Disbursing Officer assignments during contingency operations. This benefit can be extended to include entire Comptroller and Disbursing sections, as well as the entire fiscal operation sections based on the success of those charged with management of fiscal resources.

In fact, as the author recalls, Major General Robert B. Neller once said while serving as the Commanding General of the 3rd Marine Division, “Whenever I go

anywhere, I always want the lawyer and the Comptroller next to me because those individuals can influence the success of the mission significantly; especially in a contingency environment.”

The final product of this research will be an updated Deployed/Contingency Operations Financial Management Guidebook for the United States Marines Corps that will benefit Marine Corps Financial Management personnel, the Marine Corps, and the DoD as a whole.

C. RESEARCH OBJECTIVES

The objective of this project is to analyze the Deployed/Contingency Operations Financial Management Guidebook for the United States Marines Corps to determine if it is relevant.

D. RESEARCH QUESTIONS

The two research questions are:

(1) Is the current Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps relevant to Financial Management Marines during contingency operations?

(2) What changes would make the Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps more useful to Financial Management Marines during contingency operations?

A follow-on research question could be:

(1) Is there a more sophisticated method to maintain, update, and disseminate this Guidebook? Updating and/or dissemination of information can be researched to see if improvement can be made in our processes of information management.

E. SCOPE

The scope of this professional report is limited to analysis of the Deployed/Contingency Operations Financial Management Guidebook for the United States Marines Corps.

F. METHODOLOGY

The preponderance of information obtained for this professional report was gathered through the administration of questionnaires to Financial Management Marines based on their experiences during contingency operations. All persons interviewed or surveyed were assured anonymity and, therefore, the project does not quote individuals specifically.

This, along with a literature review of historical documents, scholarly articles, case studies, and government reports, provided the data for the research. Finally, interviews with senior Financial Management personnel were conducted to discuss the Guidebook.

G. PROFESSIONAL REPORT ORGANIZATION

Chapter I provides an overview of the project, its purpose, objectives, and scope. The research questions and the methodology used to analyze and draw conclusions are provided. Chapter II reviews the history of Financial Management within the Marine Corps, what a Financial Management Marine does, and the training received before and after reporting to the operating forces or supporting establishment for duty. Chapters III and IV present and analyze the data gathered through surveys and interviews with Financial Management Marines based on their experiences in contingency environments. Chapter V presents the conclusion and recommendations.

THIS PAGE INTENTIONALLY LEFT BLANK

II. BACKGROUND AND APPLICATION

A. HISTORY OF FINANCIAL MANAGEMENT IN THE MARINE CORPS

In order to understand what is relevant for Financial Management Marines during a contingency operation, it is necessary to understand the history and responsibilities of a Financial Management Marine.

When the Marine Corps was formed, the Quartermaster handled supply and financial functions. Within the Quartermaster section, a unique and specific finance section emerged around 1920. The National Security Act of 1947 established the Comptroller for the Department of Defense and this Quartermaster finance section was placed under the cognizance of the Comptroller of the Navy.

A specific Fiscal Division within Headquarters Marine Corps was created in 1953 in order to plan, coordinate, and supervise all financial management matters. This division was created to manage all financial management matters without a unique Financial Management Military Occupational Specialty (MOS). Instead, staff officers would serve a single tour in this discipline and then return to their primary MOS. But as the complexity of financial management increased within the DoD and the Marine Corps, so did the need for technical and subject matter experts (Financial Management School Command History, 2010). During this time, the financial section was divided into three unique MOSs that had very different functions:

(1) 3402–Disbursing Officer. The 3402 MOS was responsible for all duties pertaining to the actual payment of funds from the United States Treasury for goods and services received by the Marine Corps and its subordinate units. Personnel assigned to this MOS (depending on position), were accountable not only within the Marine Corps chain of command, but were also pecuniary responsible and accountable to the United States Treasury. The basic functions of a Disbursing Officer were the payment of Marines, payment to other activities and private vendors for goods and services ordered and received payment for official travel, accounting for funds used, and reporting all

payments made to the United States Treasury. This MOS was comprised of Warrant Officers, Limited Duty Officers, and Unrestricted Officers. Today, this MOS is assigned to Warrant Officers only.

(2) 3406–Accounting Officer. The 3406 MOS was responsible for all duties concerning the recording and reporting of funds granted to the Marine Corps and their use. Functions included maintaining detailed general ledger accounts, records on individual transactions and orders that utilized authorized funds, and producing accounting and management reports on the status and use of authorized funds. This MOS was comprised of Warrant Officers and Limited Duty Officers. This MOS was canceled in 1995. A new MOS of 3408 was established in 1996 and was given the responsibility of assisting Comptrollers with resolving posting issues and problems of the accounting system and to assist in training command fund administrators. This MOS is for Warrant Officers only and is titled “Financial Management Resource Officer.”

(3) 3415–Financial Management Officer. The 3415 MOS was responsible for all duties concerning resource management, budgeting, and financial analysis at the comptroller office level. This MOS was also used at smaller commands to fill the command’s comptroller billet where a Colonel was not required (Colonels are assigned 99-- MOS designators). This MOS was assigned to Unrestricted Officers only.

In 1986, these three separate MOSs were combined into the 3404 MOS, Financial Management Officer for unrestricted officers. This merger, according to Crim (1983), served to provide a broadly-trained and experienced corps of officers in order to later fill field grade level financial management billets and to provide structural balance within the MOS with a consolidated career track.

B. RESPONSIBILITIES OF FINANCIAL MANAGEMENT OFFICERS

Financial Management Officers within the Marine Corps, MOS 3404, formulate and supervise the execution of policies and procedures pertaining to the financial management of appropriated funds in the operating forces and the shore establishment

(MOS Manual, 2008). The functional areas of assignment are: budget formulation and execution, finance, and resource evaluation and analysis.

Duties for Financial Management Officers include:

(1) Budget formulation and execution duties include supervising the operations of a budget office or section; providing guidance for formulation of budgets; compiling budget estimates; and reviewing and monitoring budget performance and execution.

(2) Finance duties include supervising the operations of a finance office or section within a finance office; providing guidance procedures; ascertaining the validity of disbursements and the collection of public funds; and supervising and directing the legal expenditure of public funds.

(3) Resource evaluation and analysis functions may include the evaluation and analysis of resource management issues and problems; work station inspections; and external audits liaison.

C. FINANCIAL MANAGEMENT TRAINING

1. Basic MOS Training

Currently, all basic Financial Management training for Marine Corps Officers takes place at the Financial Management School (FMS) located at Camp Johnson, NC. The Financial Management Officer Course (FMOC) is a 13-week classroom training setting where groups of 10–20 newly commissioned officers learn various aspects of Marine Corps Financial Management.

The training at FMOC is divided into four blocks as outlined in Figure 1, FMOC training syllabus. This training serves to “Provide training and education in defense financial management to Marines and Civilian Marines and sustain the transformation of Marines for service in the Marine Corps” (FMS, 2010b). This training is general in nature and prepares a Marine for duty at a base or station in a Financial Management MOS.


























FMOC		
Type	Name	Title
BLOCK : 0100 (1)		
	FMOC 0100SO	FMOC 0100: FINANCIAL MANAGEMENT OFFICER RESPONSIBILITIES
BLOCK : 0200 (5)		
	FMOC 0201 SO	FMOC 0201 PLANNING, PROGRAMMING, BUDGETING AND EXECUTION (PPBE)PROCESS
	FMOC 0202 SO	FMOC 0202 DEVELOP A PROGRAM OBJECTIVE MEMORANDUM (POM)
	FMOC 0203 SO	MANAGE AN OPERATING BUDGET
	FMOC 0204 SO	FINANCIAL PLAN AND AUTHORIZATIONS
	FMOC 0206 SO	FISCAL YEAR CLOSE-OUT PROCEDURES
BLOCK : 0300 (17)		
	FMOC 0300 SO	INTRODUCTION TO THE MARINE CORPS SUPPLY SYSTEM
	FMOC 0301SO	FUND FLOWS AND ORGANIZATIONAL DATA ELEMENTS
	FMOC 0302 SO	DOCUMENT NUMBER AND ACCOUNTING CLASSIFICATION CODES
	FMOC 0303 SO	SABRS FUND CONTROL KEY AND FINANCIAL INFORMATION POINTER (FIP)
	FMOC 0305 SO (Rev Dec 2009)	SABRS TABLE MANAGEMENT
	FMOC 0306 SO	SOURCE DOCUMENTS: MATERIAL AND SERVICE TRANSACTIONS
	FMOC 0307 SO DTS	SOURCE DOCUMENTS: TAD TRANSACTIONS
	FMOC 0308 SO	SABRS EXPENDITURE AND COLLECTION PROCESS
	FMOC 0309 SO	REIMBURSABLE ACCOUNTS AND SUPPORT AGREEMENTS
	FMOC 0310 SO	MEMORANDUM/OFFICIAL ACCOUNTING RECORD RECONCILIATION
	FMOC 0311 SO	MONITOR UNLIQUIDATED OBLIGATION/
	FMOC 0312 SO	CIVILIAN LABOR
	FMOC 0313 SO	REPORT GENERATING SOFTWARE PROGRAMS
	FMOC 0314 SO	ALLOCATIONS
	FMOC 0315 SO	GOVERNMENT-WIDE COMMERCIAL PURCHASE CARD PROGRAM
	FMOC 0319 SO	APPROPRIATION LAW
	FMOC 0402 SO	INTERNAL MANAGEMENT CONTROL PROGRAMS
BLOCK : Misc. Info. (2)		
	CO In-Brief - FMOC	PowerPoint Presentation
	Financial Management School Course Descriptions	Financial Management School

Figure 1. FMOC Training Syllabus (From FMS, 2010c)

Following FMOC, graduates are transferred into the operating forces or supporting establishment to serve as Financial Management Officers. This training currently does not prepare new Financial Management Officers for contingency operations. A new emphasis on preparing FMOC graduates for contingency operations is underway at the FMS (2010c):

Today, Financial Management School is implementing a new systems training environment, incorporating advanced methods of instruction focusing on case studies, tactical decision games, and practical applications, and developing new courses of instruction across a continuum of training and education and targeted at appropriations law and contingency operations, while continuing to graduate nearly 400 financial management professionals annually. These efforts will ensure that Financial Management School continues to provide efficient, effective, and relevant financial management training in the coming years and in more challenging fiscal environments.

2. Follow-On Training

There are several non-required follow-on training opportunities for Financial Management Officers. These include:

- (1) 3404 Advanced Course
- (2) Marine Corps Practical Comptroller Course
- (3) Appropriations Law Course

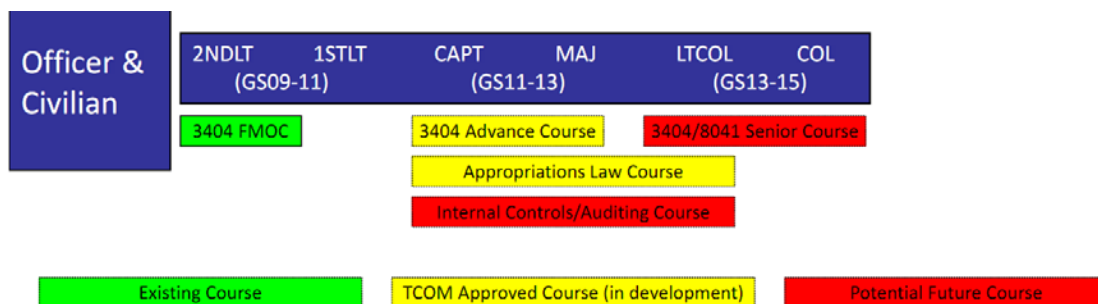


Figure 2. 3404 Continuum of Education (From FMS, 2010b)

While these courses are valuable, most Financial Management Officers complete one tour of duty in some type of contingency environment prior to these follow-on courses. These courses also do not emphasize Financial Management operations in a contingency environment and success in supporting a contingency is greatly dependent on training prior to deployment.

3. Exercise Training

After Financial Management Marines report to their duty stations, exercises are an inherent part of their training continuum. In fact, most exercises mirror contingency operations when it comes to Financial Management responsibilities. These exercises, conducted around the globe, provide real-world experiences that a Financial Management Marine can draw from when deployed into a contingency environment.

The most robust exercise program across the Marine Corps resides within III Marine Expeditionary Force (III MEF), headquartered in Okinawa, Japan. III MEF conducts more than one hundred exercises in more than a dozen countries each year. Based on this high exercise-tempo, III MEF has created a Financial Management Exercise Standard Operating Procedures (SOP) manual in order to “assist junior officers in carrying out deployed Financial Management missions” (III MEF Exercise SOP, 2010). Table 1 outlines the subjects covered within the SOP.

III MEF FINANCIAL MANAGEMENT EXERCISE SOP TABLE OF CONTENTS	
I	PURPOSE
II	INTRODUCTION
III	EXERCISE OVERVIEW A. Key Terms and Concepts B. Directed By C. FM Responsibilities of the EA D. Financial Keys to Successful Exercise
IV	ROLES AND RESPONSIBILITIES A. Fiscal Officer B. Contracting Officer C. Logistics Representative D. Disbursing Officer E. Host Nation Support Officer
V	PROCEDURES A. Workflow B. Processes/Procedures <ol style="list-style-type: none"> (1) Accept and manage reimbursable funding (2) Receive and process purchase requests (3) Receive and process MLSR's (4) Receive and process contracts/modifications (5) Receive and process receiving reports (6) Receive and process invoices/payment packages (7) Receive and process payment vouchers (8) Maintain files and all source documentation (9) Maintain a fiscal tracker or status of funds (10) Provide status of funds for reimbursable units (11) Close-out (12) Provide Fiscal After Action Report
VI	HOST NATION SUPPORT A. ACSA B. MLSR
VII	COORDINATING INSTRUCTION A. Fuel B. Subsistence C. Commercial Ticketing Program D. Port Handling/Inland Transportation E. Transportation of People/Transportation of Things
VIII	INTERNAL CONTROLS
IX	POA&M

Table 1. III MEF Financial Management Exercise SOP Table of Contents

D. FINANCIAL MANAGEMENT IN CONTINGENCY OPERATIONS

Contingency operations, by definition, are inherently unplanned and therefore can be unpredictable for Financial Management Officers who have not been in a similar environment. Financial Management in a contingency environment may include areas and subjects that were not covered in formal instruction. Because of this, a steep learning

curve exists in most contingency environments where the new Marine learns through On-the-Job-Training (OJT). While OJT is necessary in many situations, Simons (2000), states that education should be the foundation of the Naval Officer.

Furthermore, not all contingency environments are similar. The maturity of the contingency environment will alter what the Financial Management Marine can expect when he deploys. A mature contingency environment, such as Iraq, has sophisticated processes and structures in place that have been developed over years. As some Financial Management Marines say, it is the same as being at a duty station in CONUS for the most part.

An immature contingency environment has little or no built-up infrastructure, and no processes or structure already in place. It is created ad-hoc based on experience and practicality during the contingency. The immature contingency environment is the focus of the Deployed/Contingency Operations Financial Management Guidebook and will be the primary focus of this project.

III. PRESENTATION AND ANALYSIS OF QUESTIONNAIRE DATA

A. GENERAL

This chapter focuses on the data gathered during the research process and the analysis of this data. A questionnaire was prepared and submitted to 53 Subject Matter Experts (SME) identified by the FMS who had completed a tour in a contingency environment. The web-based survey was submitted directly to the identified individuals by e-mail and they were given two weeks to complete the 30-minute survey. This survey was kept short to decrease dropout rate. “Reliability of a survey when administered over the Internet is equivalent to its reliability when administered via paper and pencil” (Gosling, Vazire, Srivastava, & John, 2004).

Of the 53 individuals identified as SMEs, 24 participated in the survey. A response rate of less than 40 to 50 percent is common, according to Kerlinger (1986), for mailed questionnaires. This survey was e-mailed to potential participants.

Survey participants were made up of Financial Management Marines from across the Marine Corps. The surveys were distributed to a total of 3 master sergeants, 2 lieutenants, 2 warrant officers, 3 captains, 23 majors, 17 lieutenant colonels, and 3 colonels.

B. SURVEY PURPOSE

The purpose of the SME survey was to gather data from individuals who had deployed in a contingency environment and were familiar with the Guidebook. This data would serve to determine if the current Guidebook was relevant to Financial Management Marines deploying in a contingency environment. These individuals were in a position to critique what information was relevant within the Guidebook and what was lacking

The questionnaire included 29 questions covering every chapter of the current Guidebook. Each closed-end question was followed by a comment block where participants could expound on or add to the specific question with their own experiences or their own views. Section C presents the feedback survey participants provided.

C. APPROPRIATIONS PROCESS

1. Federal Appropriations Process

The federal budget process has remained virtually unchanged for many years and is taught at FMOC. As such, a section within the Guidebook that discusses this process was largely unnecessary, according to the questionnaire participants. Almost 50% felt they would be “*Unlikely*” to or would “*Never*” refer to a section covering the federal appropriations process.

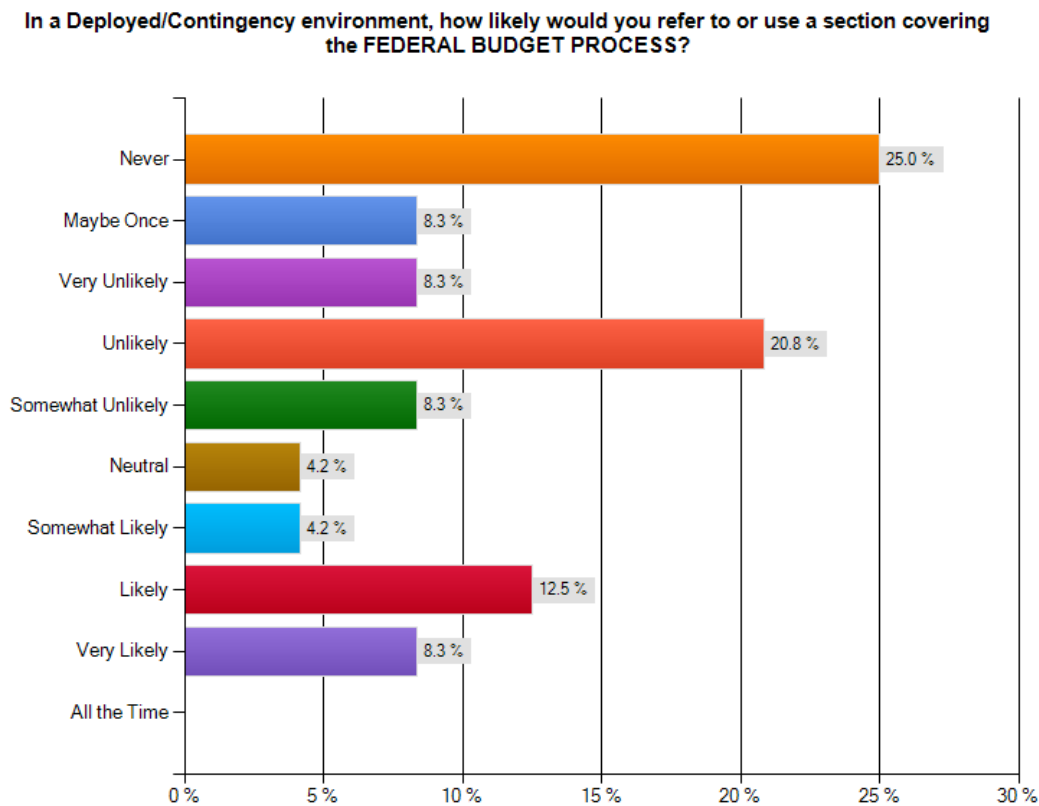


Figure 3. Federal Budget Process relevance to Guidebook

One SME commented:

“Our funding requirements were identified on a monthly spend plan. We had no need to know the Appropriations process.”

2. DoD Appropriations Process

The DoD’s budget process has also remained virtually unchanged for many years and is taught at the FMOC. However, the relevance of this process to the Guidebook received mixed reviews from the participants. Twenty-five percent of participants felt they would be “*Very Unlikely*” or would “*Never*” refer to this section with an equal percentage feeling “*Somewhat Likely*” or “*Likely*” they would refer to this section.

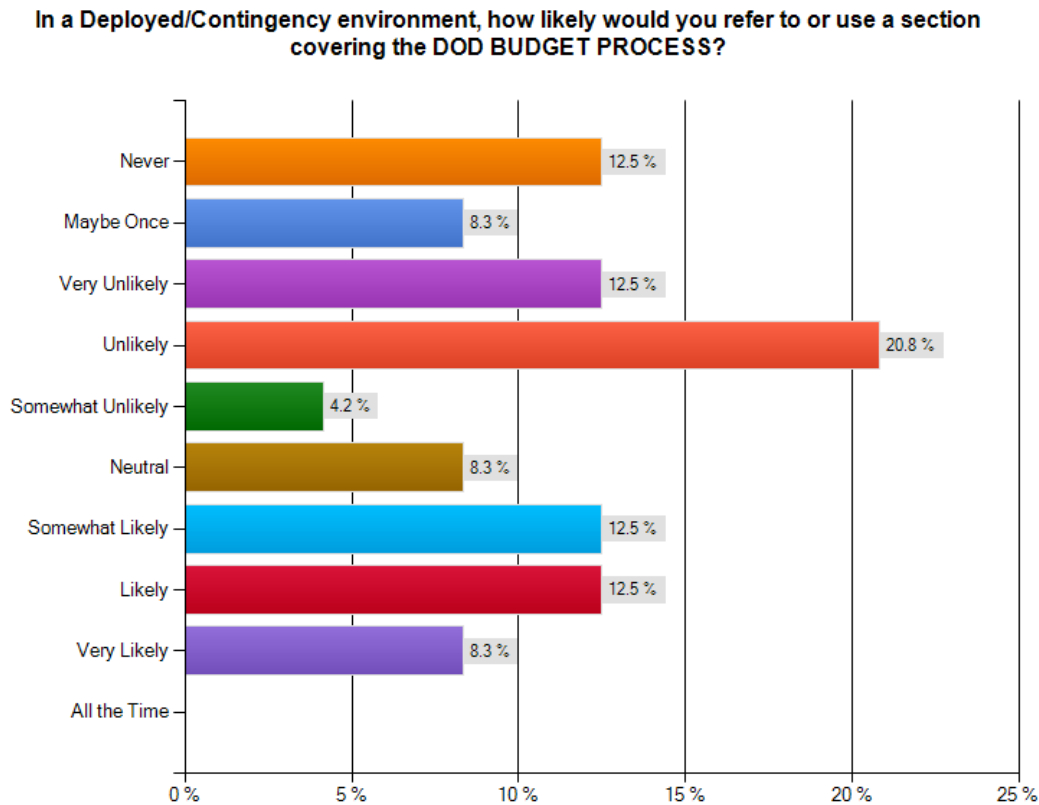


Figure 4. DoD Budget Process relevance to Guidebook

3. Supplemental Budget Process

Contingency operations begin when the President decides to commit U.S. forces to domestic or world theaters when doing so expresses the best interest of the U.S. Survey participants were either “*Very Likely*” or “*Likely*” to refer to a section in the Guidebook covering how supplemental funds are appropriated.

In a Deployed/Contingency environment, how likely would you refer to or use a section covering the SUPPLEMENTAL BUDGET PROCESS?

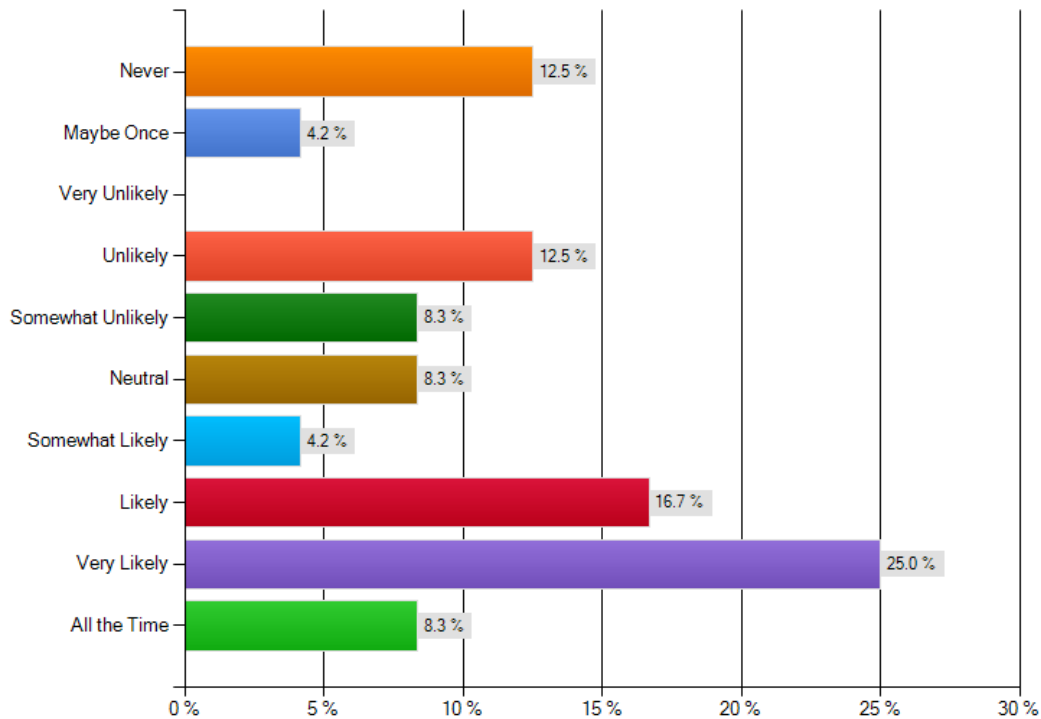


Figure 5. Supplemental Budget Process relevance to Guidebook

One SME commented:

“Supplemental (i.e., OCO) dollars are the only dollars used in theater so this is very important.”

D. SOURCES OF FUNDING

1. Marine Corps Appropriations

Often referred to as “Green Dollars,” these appropriations are controlled directly by the Marine Corps and are used to pay Marines, procure equipment, pay for training, buy food, fuel and spare parts, maintain buildings, pay civilian salaries, and support quality of life requirements. The Marine Corps has six direct appropriations organic to itself, as outlined in Table 2.

MARINE CORPS APPROPRIATIONS	
I	MILITARY PERSONNEL, MARINE CORPS (MPMC)
II	RESERVE PERSONNEL, MARINE CORPS (RPMC)
III	OPERATIONS AND MAINTENANCE, MARINE CORPS (O&MMC)
IV	OPERATIONS AND MAINTENANCE, MC RESERVES (O&MMCR)
V	PROCUREMENT, MARINE CORPS (PMC)
VI	PROCUREMENT AMMUNITION, NAVY AND MARINE CORPS (PANMC)

Table 2. Marine Corps Appropriations

Financial Management Officers all attend the Basic Financial Management Officer Course at Camp Johnson, N.C. Therefore, common Marine Corps appropriations are inherently known to these Marines. Based on feedback from the participants, however, a section regarding Marine Corps appropriations would either be “*Likely*” or “*Very Likely*” to be referred to within the Guidebook.

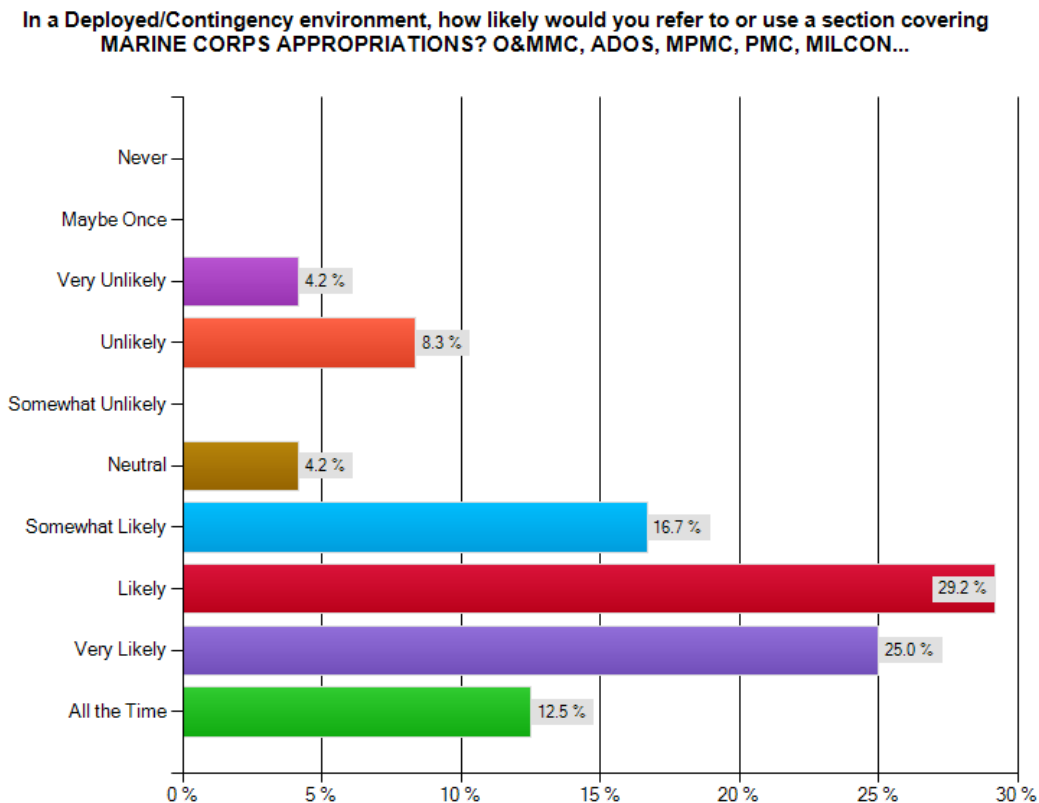


Figure 6. Marine Corps Appropriations relevance to Guidebook

Comments from participants included:

“O&MMC is most important, but MILCON questions do come up. There are many reservists there so [Active Duty for Operational Support to activate reservists] ADOS can be useful too...I’d include them all.”

“Operations cover full spectrum of appropriations, including MILCON, UMMC, CERP, O&M, Procurement, etc. Very important to know distinctions.”

2. Other-Service Funds

The Marine Corps can also utilize appropriations from other services, depending on the situation. These instances are numerous and can include “Blue Dollars,” where a portion of the Navy’s budget is used to support the Marine Corps. In a contingency operation, funding normally is controlled by the service authorized as the Executive Agency (EA). The Joint Chiefs of Staff (JCS), Office of the Secretary of Defense (OSD), or Combatant Commander may designate one service as the EA to provide services or support within an area or operation. The Financial Manager of the EA will capture and report all costs of operations within that area. The EA may not be the Marine Corps and, as such, appropriation restrictions vary compared to Marine Corps appropriations. Purple dollars, funds used to support multiple services in a joint environment, include transportation costs, airlift and sealift, port costs, and inland transportation. Due to these variances, the overwhelming majority—91%—felt they would refer to this section in a contingency environment.

In a Deployed/Contingency environment, how likely would you refer to or use a section covering
OTHER SERVICE APPROPRIATIONS? O&MA, O&MN, TRANSCOM, AIRLIFT & SEALIFT...

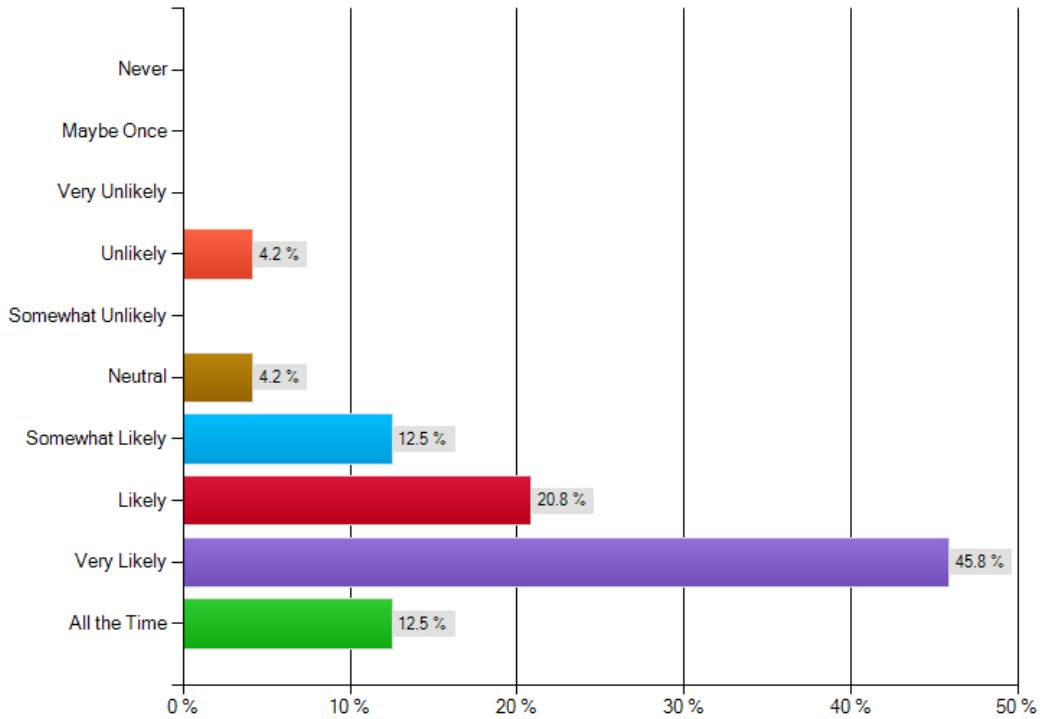


Figure 7. Other-Service Appropriations relevance to Guidebook

3. Other Sources of Funds

Other sources of funds, including the Commanders Emergency Response Program (CERP), Combating Terrorism Readiness Fund (Cbt RIF), and seized funds, are most used within a contingency environment and are the least understood since they generally only apply in deployed environments. Because of this, all participants had a consensus that this section was relevant to the Guidebook.

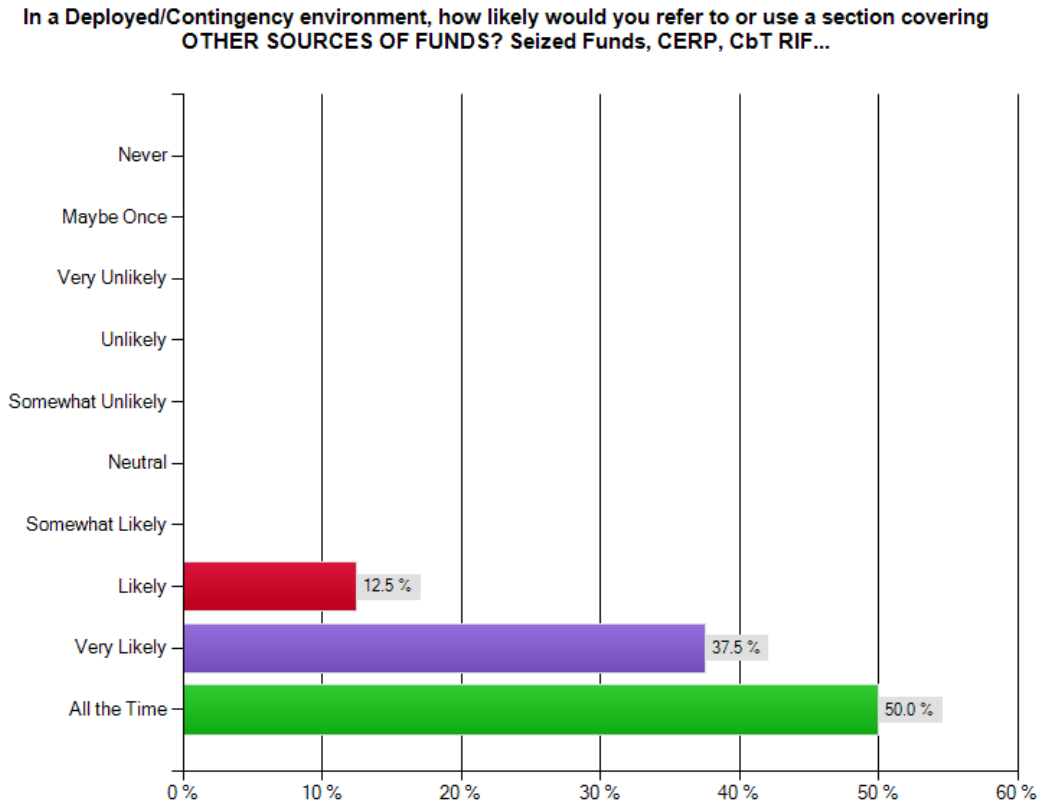


Figure 8. Other Sources of Funds relevance to Guidebook

4. Department of State Funds

Department of State Funds includes, but is not limited to, Overseas Humanitarian Disaster and Civil Assistance (OHDACA), Humanitarian Assistance (HA), and Peacekeeping Operations (PKO) funds. These funding streams are not used in other than contingency environments. Figure 9 shows the approval authority and funding source for Foreign Humanitarian Efforts.

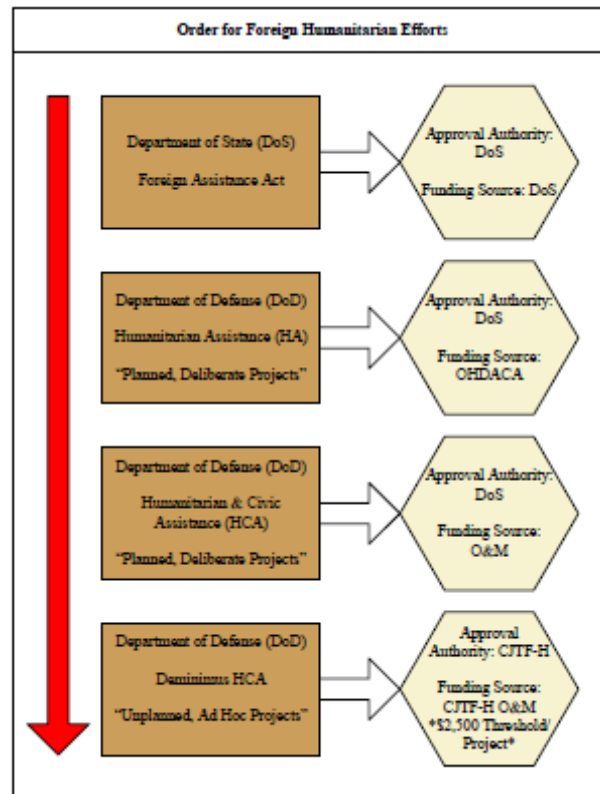


Figure 9. Order for Foreign Humanitarian Efforts (Current Guidebook)

Department of State funds are normally provided directly to the countries involved in order to relieve or reduce the results of natural or manmade disasters. However, the Department of State can provide funding to the DoD to support military transportation if the Combatant Commander determines a need. The Combatant Commander requests these funds through the Joint Staff.

During Joint Task Force Provide Comfort in 1993–1994, HA funds were used to transport food, staples, and shelter materials to the refugees in Northern Iraq. Survey participants viewed these funds as overwhelmingly relevant to the Guidebook, as Figure 9 shows. Almost 50% of participants said they were “*Very Likely*” to refer to this section within the Guidebook in a contingency environment.

**In a Deployed/Contingency environment, how likely would you refer to or use a section covering
DEPARTMENT OF STATE SOURCES OF FUNDS? All Title 22, OHDACA, HA, OFDA, PKO...**

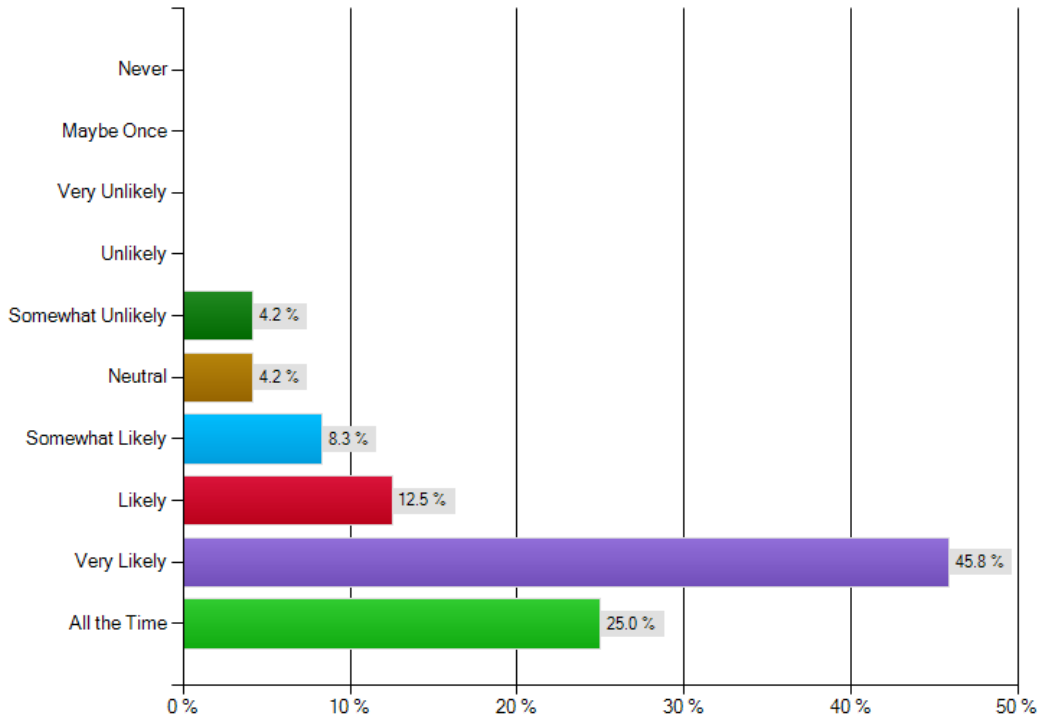


Figure 10. Department of State Funds relevance to Guidebook

Comments from participants included:

“In synchronizing efforts, a general understanding of these sources was very valuable.”

E. FISCAL LAWS, POLICIES, AND REGULATIONS

1. Fiscal Laws

In a Government Accountability Office Report written following Hurricane Katrina, entitled “Preparing for and Responding to Disasters” (2007), there is clear emphasis on internal controls remaining intact even during times of emergencies. The report states:

Controls and accountability mechanics help to ensure that resources are used appropriately. Nevertheless, during a catastrophic disaster, decision makers struggle with the tension between implementing controls and accountability mechanisms and the demand for rapid response and

recovery assistance. On one hand, our work uncovered many examples where quick action could not occur due to procedures that required extensive, time-consuming processes, delaying the delivery of vital supplies and other assistance. On the other hand, we also found examples where FEMA's processes assisting disaster victims left the federal government vulnerable to fraud and the abuse of expedited assistance payments.

Fiscal laws, policies, and procedures need to be adhered to even during crisis response and contingency operations. Fiscal Laws are inherent within fiscal authority since Congress appropriates funds. These appropriations carry with them fiscal law principles that must be followed properly. Failure to follow fiscal laws may lead to administrative or criminal sanctions against those responsible.

The three primary legal considerations for appropriated funds are Purpose, Time and Amount (USMC Financial Guidebook for Commanders, 2009). While these three considerations are fairly straightforward, there are many fiscal laws that are more complex. Participants came to an overwhelming consensus that fiscal laws are relevant for the Guidebook. More than half of the participants said they would refer to such a section within the Guidebook "*All the Time.*"

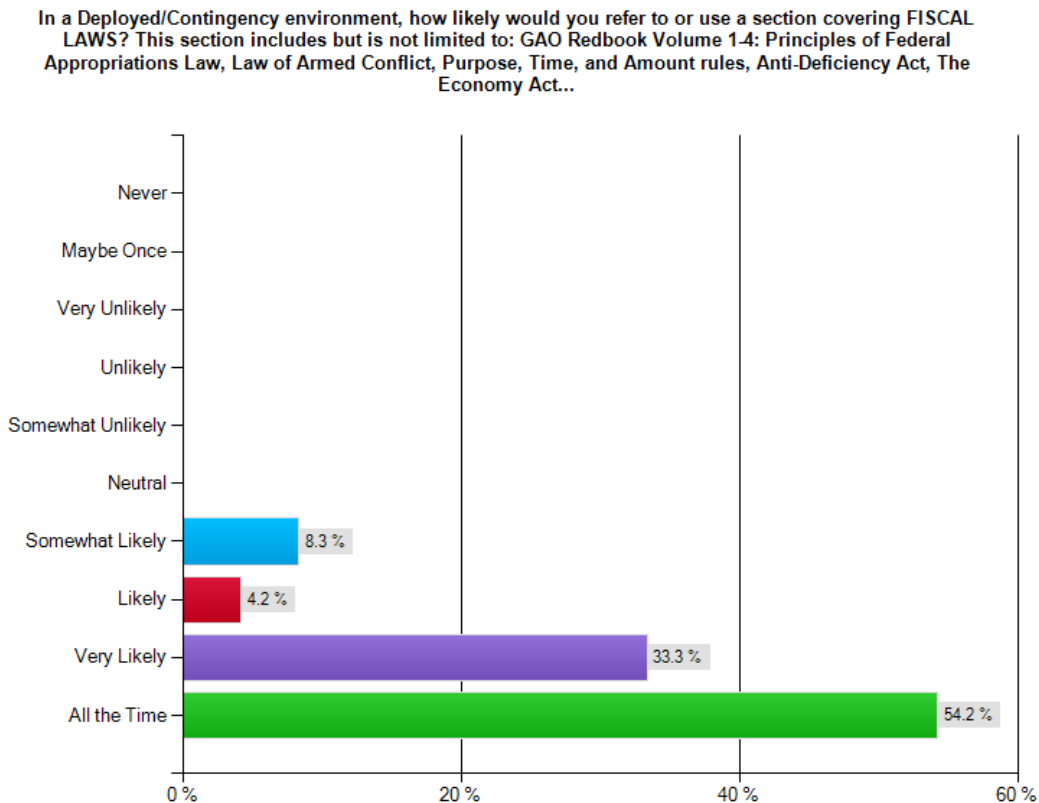


Figure 11. Fiscal Law relevance to Guidebook

Comments from participants included:

“The law is the comptroller’s friend. It is a battlefield constraint and must be incorporated into the planning process. The law does not get put on hold when a contingency arises. The easier the section is to read—the better... less fluff and more applicable stuff (can/can’t) will make it an indispensable reference for the deployed comptroller.”

2. Fiscal Authority

Fiscal authority tells the Financial Management Marine what he can and cannot do. In many examples, a contingency environment does not provide a Financial Management Marine with an additional appropriation, only the authority to use an appropriation in an atypical manner. These instances are sometimes very broad and include such authorities as the Acquisition and Cross-Service Agreement (ACSA) program where military-to-military agreements can be made by local commanders.

Under this authority, the DoD may enter into agreements with NATO countries, NATO subsidiary bodies, other designated eligible countries, the UN, and other international regional organizations of which the United States is a member, that provide for the reciprocal provision of logistic support, supplies, and services. Participants all viewed this section as relevant to the Guidebook.

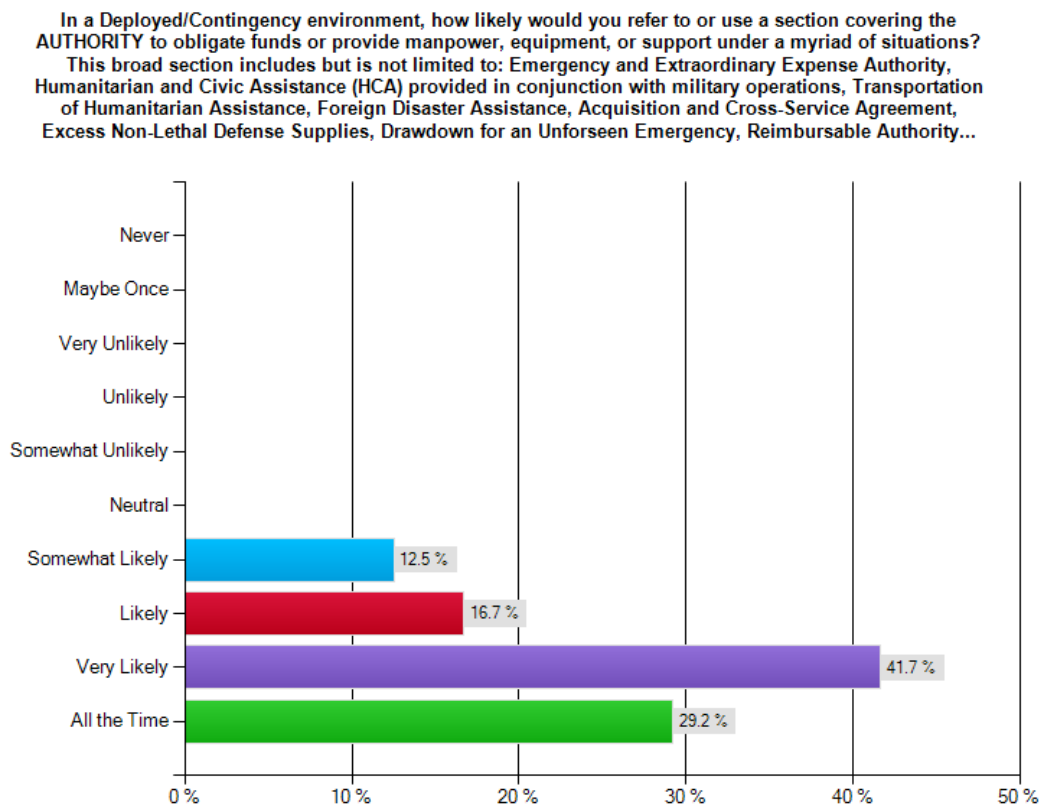


Figure 12. Fiscal Authority relevance to Guidebook

Comments from participants included:

“ACSA gave us the ability to develop BOS-I (Base Operation Support-Integration) requirements at a much rapid rate.”

3. Policies and Regulations

Fiscal policies and regulations are numerous within the Marine Corps and DoD. The most widely used regulation is the DoD Financial Management Regulation (FMR) 7000.14R. This document provides all DoD components with policy, regulation, and

procedures within the area of responsibility of the Comptroller. This section was viewed very relevant to the Guidebook, with 67% saying they would refer to this section “*All the Time*” or were “*Very Likely*” to refer to it.

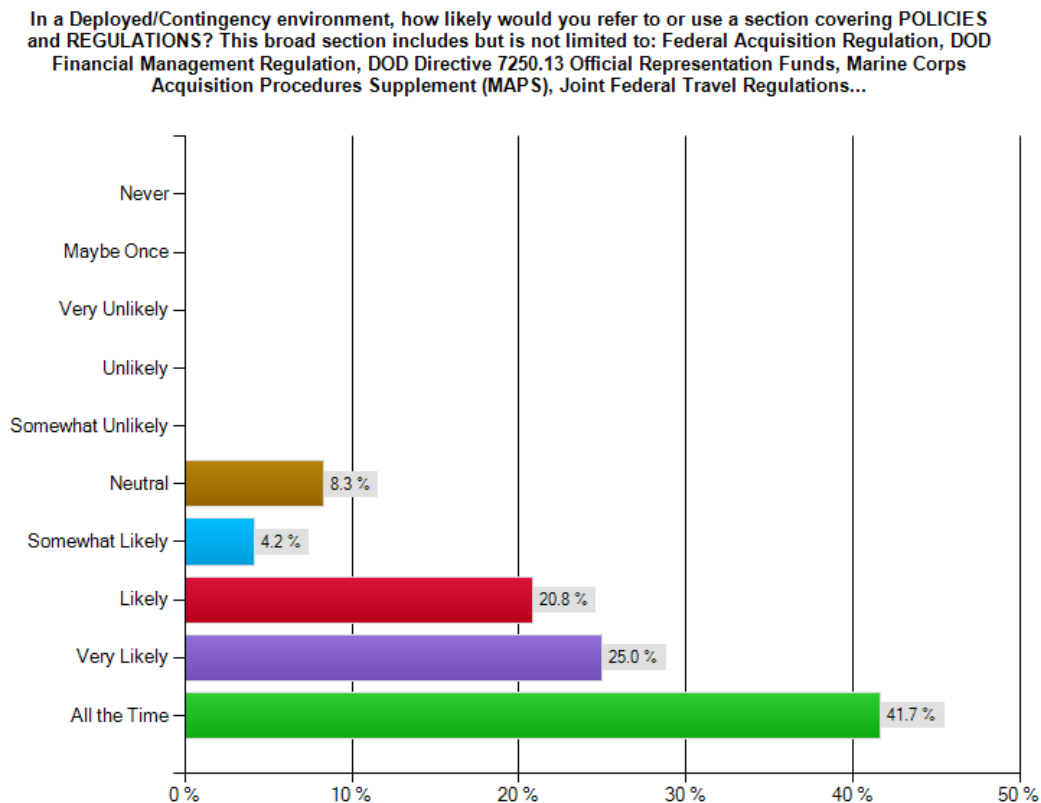


Figure 13. Fiscal Policy and Regulations relevance to Guidebook

F. ROLES AND RESPONSIBILITIES IN A CONTINGENCY ENVIRONMENT

1. General

The roles and responsibilities in a contingency environment vary somewhat based on the environment but are usually similar. In fact, these roles have not changed much since WWII. Rundell (1980, p. 157) wrote “Before a finance officer could pay a vendor for goods or services delivered to the Army, he needed complete procurement papers and receiving reports, so contracting, receiving, and finance officers had to work together closely to pay commercial bills.”

Within a contingency environment, Murphy and Clark (2004) describe three key sections or positions: the supply representative, the contracting officer, and the fiscal officer. Within the fiscal position, there is normally a separation of duties of the Comptroller section/position and the Disbursing section/position. These sections are described in Figure 14.

TEAM NAME	RELEVANT MEMBERS	RESPONSIBILITIES
Comptroller Team	Comptroller Accounting Cell Support/Liaison Staff	Administers comptroller activities to include financial advice to the commander on all FM issues: budget and financial services operations.
Disbursing Team	Disbursing Officer Paying Agents Cashier Support/Liaison Staff	Establishes a disbursing office and provide financial services and accounting functions at any type of operating location.
Contracting Team	Contracting Officer Field Ordering Officer Support/Liaison Staff Procurement Attorney	Acquires supplies and services needed to sustain essential missions in response to a crisis or actual declaration of war.
Supply Team	Supply Officer Support/Liaison Staff	Plans and forecasts inventory needs under changing contingency program requirements; efficiently distribute or phase material support to accomplish contingency mission requirements. Assists contingency financial management efforts by sharing knowledge of supply management rules, regulations, reports and automated data systems in order to review, track, document or coordinate work associated with the area of support.

Figure 14. Contingency Teams, Members, and Responsibilities (Current Guidebook)

2. Comptroller Team

Assuming an immature contingency environment, a Comptroller Marine or multiple Comptroller Marines making up a Comptroller Team may perform all or some of the following functions:

- Consider how the comptroller staff should be organized.
- Consider if the comptroller shops should consolidate.
- Consider if the offices will co-locate.
- Consider how many personnel will be needed.
- Determine who should approve purchases.
- Determine dollar thresholds.

- Determine what liaison is needed between which offices and at what levels.
- Identify points of contacts.
- Ensure that the Comptroller/Contracting/Disbursing/Supply processes are collaborative and synergistic (i.e., avoid overly “stove-piped” processes).
- Identify funds to be managed.
- Execution guidelines for each type of fund.
- Control/track/synchronize execution of different funds.

Since 50% of Financial Management Officers are Comptrollers, it is no wonder that the majority of participants felt an outline of the role and responsibilities of a Comptroller are relevant in a contingency environment. Furthermore, under the stress of a contingency environment, especially an immature environment, duties and responsibilities are defined and scrutinized as the situation progresses.

**In a Deployed/Contingency environment, how likely would you refer to or use a section covering
COMPTROLLER-SPECIFIC responsibilities, duties, and references?**

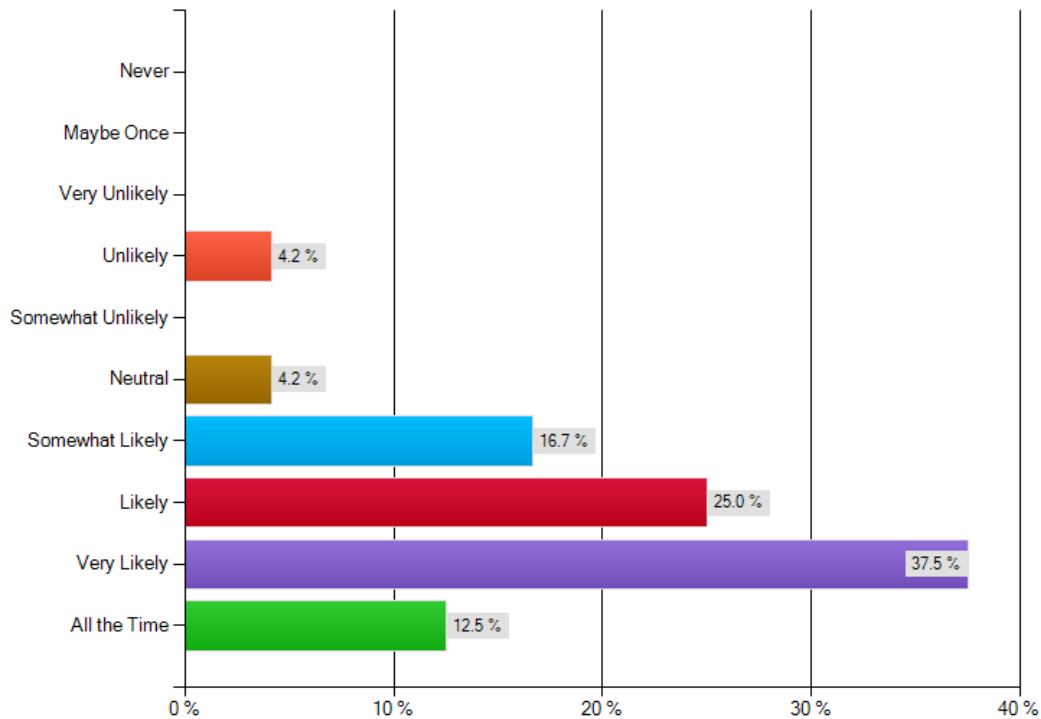


Figure 15. Comptroller role and responsibilities relevance to Guidebook

3. Contracting Team

Assuming an immature contingency environment, a Contingency Contracting Officer (CKO) or multiple CKOs making up a Contracting team may perform all or some of the following functions:

- Identify:

- Host Nation vendors and their capabilities

- Process for acquiring U.S. goods (port availability, airport, and supply by Naval Vessel, etc.)

- Host Nation financial infrastructure (Vendor acceptance of Electronic Funds Transfer (EFT), credit cards, treasury checks, local bank account, etc.)

- Consider who should be training for what roles (i.e., Logistics Representative (LOGREP), Contracting Officer Representatives, Field Ordering Officers).

- Consider satellite contracting.

- Determine how to best integrate/coordinate with Logistics Civil Augmentation Program (LOGCAP).

Participants felt this section was very relevant to include in the Guidebook, citing that they would refer to it regularly, but they also commented that this was almost 70 pages of information. Participants felt this could be pared down to basic information and less detail, as Subject Matter Experts for this field were generally available for reference.

In order to reduce this 70-page section, a reference for contracting-specific contingency functions is the Contingency Contracting Module (2010). Installation and Logistics (I&L), HQMC maintains the Contingency Contracting Module that is applicable to Marines and civilian Marines contracting within a contingency environment under the authority of the U.S. Marine Corps.

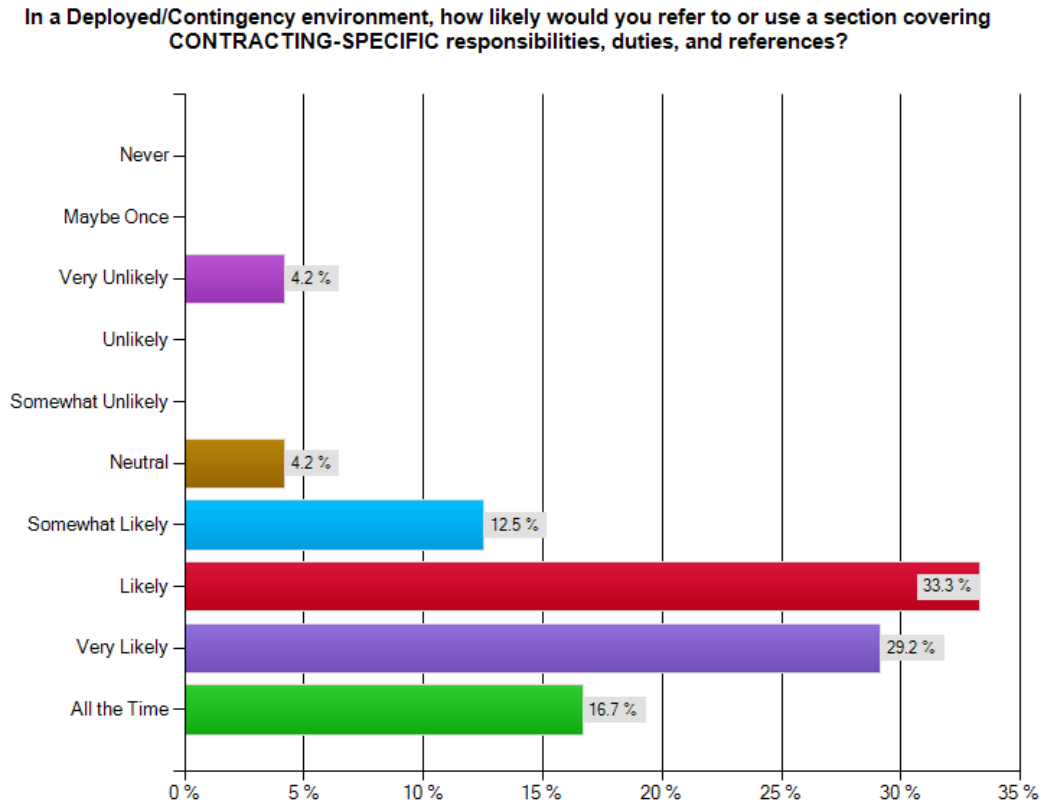


Figure 16. Contracting role and responsibilities relevance to Guidebook

Comments from participants included:

“A deployed Comptroller needs to be hand-in-glove with contracting so this would be useful.”

“We have contracting specialist in our [Logistics Cell] who serve as a reference for us as questions develop. Yes a certain understanding of their process helps when we step in to assist them in unscrambling a situation—but procurement is not the mission of the [FMO] and the further one steps in that area the greater the conflicts of interest that arise.”

4. Disbursing Team

Assuming an immature contingency environment, a Financial Management Officer serving as a Disburser or multiple FMOs making up a Disbursing team may perform all or some of the following functions:

- Determine if financial relief/bonding for Paying Agents is available.
- Consider ability to secure money as needed.
- Determine how to coordinate field payments by units.

Financial Management Officers can serve in the capacity as a Comptroller or Disburser. Within a contingency environment, one may not serve as both since it crosses the separation of duties. The participants felt a Disbursing Team specific section within the Guidebook was very relevant to contingency operations and should be included.

In a Deployed/Contingency environment, how likely would you refer to or use a section covering DISBURSING-SPECIFIC responsibilities, duties, and references?

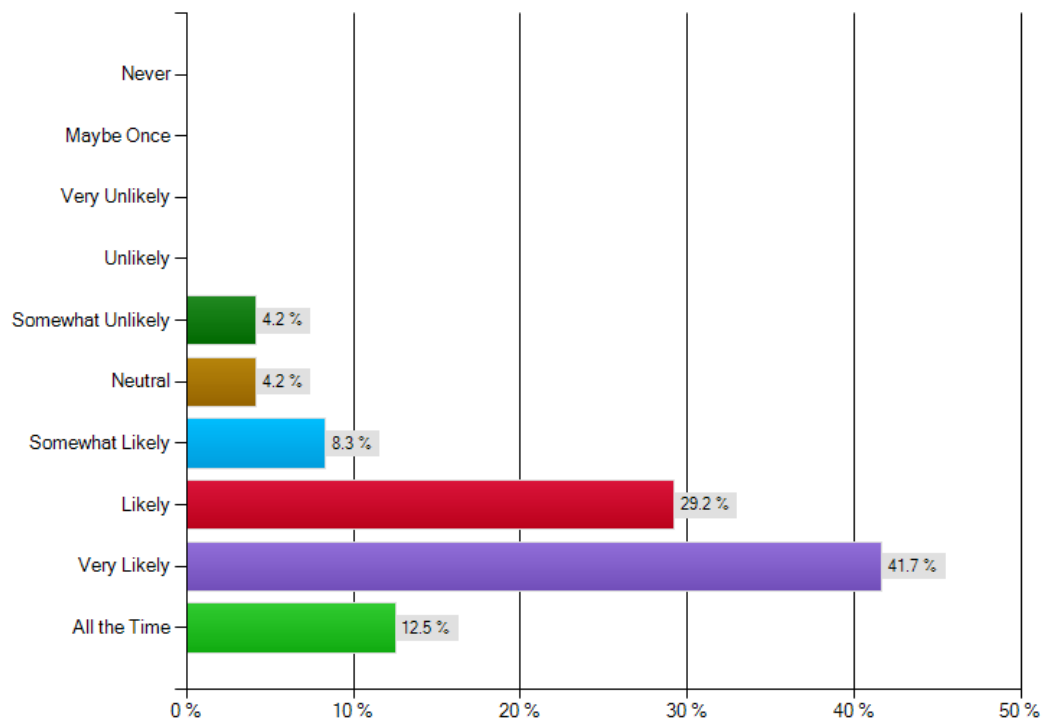


Figure 17. Disbursing role and responsibilities relevance to Guidebook

Comments from participants included:

“This is necessary because not all 3404’s deploy as Comptrollers. Some deploy as Disbursers only so this is needed.”

The Fiscal Division, HQMC maintains the Finance/Disbursing Operations in a Deployed Environment SOP (2007) that serves as a baseline from which local procedures may be generated.

G. FORMAT OF THE GUIDEBOOK

The Guidebook is currently more than 250 pages long and is formatted as an 8.5" x 11" printable resource. The document can either be expanded to include more information or can be scaled down in order to make it more portable and easier to scan. This tradeoff of size-to-information was posed to the questionnaire participants. Based on participant feedback, the majority (38%) felt the Guidebook should be no more than 100 pages and should only be a deployable resource, not to be weighed down with garrison references when unnecessary. However, 33% felt the Guidebook should also be a garrison resource.

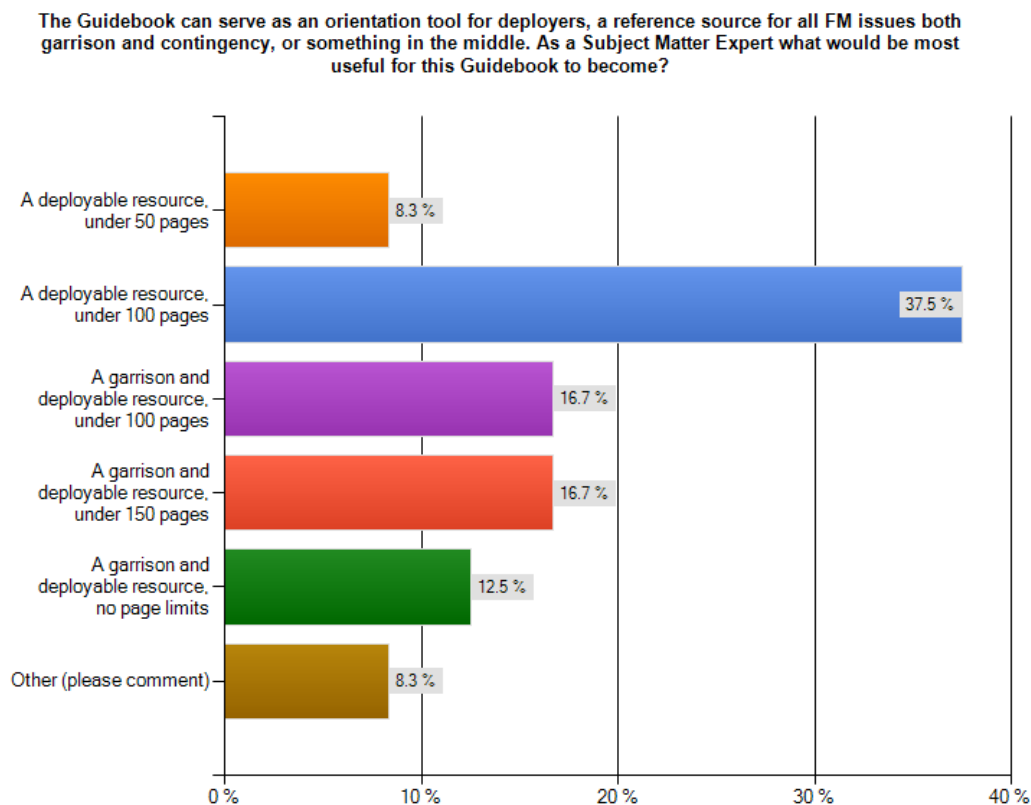


Figure 18. Desired Size of Guidebook

Comments from participants included:

“As such—it instantly becomes an orientation tool for deployers and should be written with that in mind. To ease space a number of items can become stand alone references—or seek out an Army pamphlet or handbook that says the same thing and just reference it... Center for Army Lessons Learned has many publications—all available on their website.”

“Garrison procedures are well understood in our community. Deployed Ops are when we get out of our realm of detailed understanding and experience.”

The Guidebook can also be designed to print in a variety of formats. It can remain as an 8.5” x 11” printable resource; be made smaller (5” x 7”) to laminate and fit into a cargo pocket; be made into an electronic format; or any combination of these formats. Based on feedback from survey participants, the guidebook should remain in the 8.5” x 11” style, primarily bound, and be available electronically.

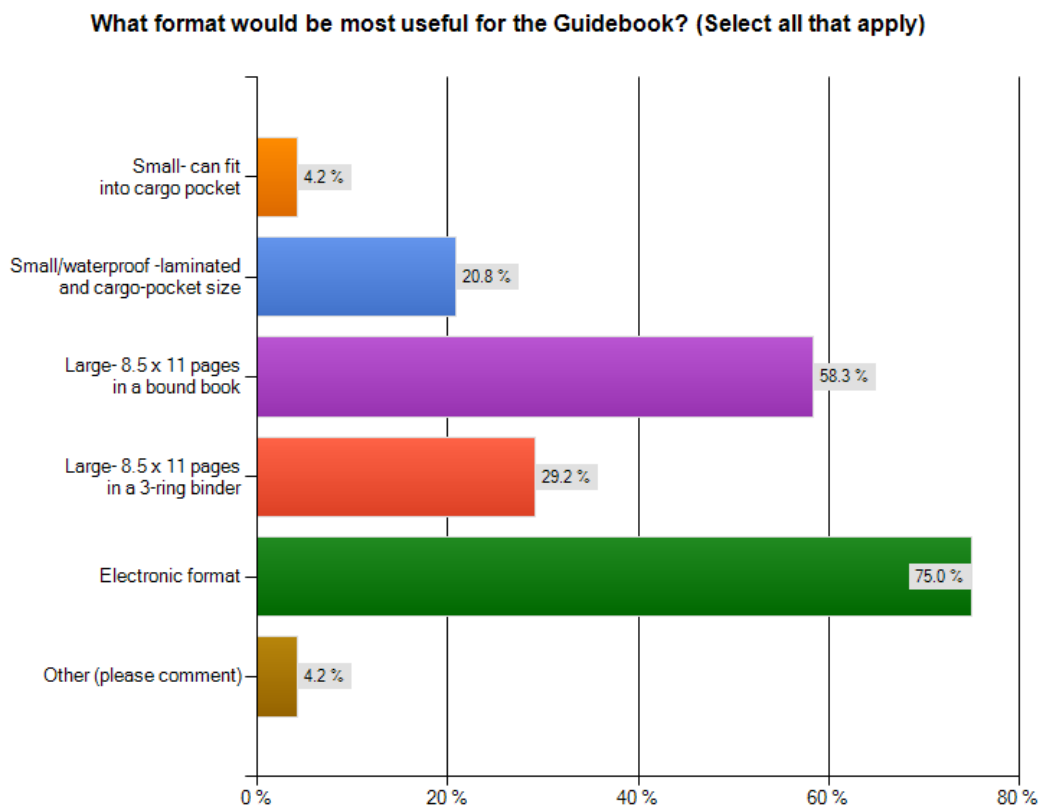


Figure 19. Desired Style of Guidebook

Comments from participants included:

“3 ring is best if plan is to push out quarterly updates and allow ‘lessons learned’ to be promulgated to the field, placed in the book and hopefully become ‘lessons applied’.”

“Electronic AND searchable based on key word.”

THIS PAGE INTENTIONALLY LEFT BLANK

IV. PRESENTATION AND ANALYSIS OF INTERVIEW DATA

A. GENERAL

This chapter synthesizes the interviews conducted with six senior Financial Management Officers about the future of the Guidebook and what changes need to be made to it in order to make it a relevant document that will be useful to Financial Management Marines who deploy into a contingency environment. Each interviewee had a slightly different opinion on what the Guidebook should be in most cases, and in some cases, had very different views.

B. WHAT IT SHOULD BE

The interviewees were unanimous that the structure of the Guidebook should follow an overarching document; namely the Joint Publication 1-06. The current structure lacks the contingency-focused mindset and needs to be changed in order to follow suit with the Joint Publication.

The opinions on whether the Guidebook should become smaller in both physical size and content to a cargo-pocket-size deployable resource or if it should stay as an 8.5" x 11" full-size document that is added to, instead of scaled down in content, were divided. One group wanted at least half of the information contained within the Guidebook eliminated or made into a reference in order to scale down the document into a small, cargo-pocket size resource similar to The Contingency Contracting Joint Handbook (2010). The other group wanted to keep the Guidebook as is and add more information to it as needed. Both groups, however, wanted less redundancy in what is contained in the Guidebook and what is available from other sources.

The Guidebook should contain as many on-line references as possible for information that is already available. These electronic references should link to a source that is constantly updated to prevent outdated information or moved source links.

The Guidebook should be generic enough to use in any contingency environment but specific enough to Marine Corps Financial Management Officers that they can put it

to use immediately. It should be a tool the Financial Management Marine could take with him and utilize to “get started with” in any type of contingency environment.

C. WHAT IT SHOULD NOT BE

The Guidebook should not duplicate any document already available as a reference. Within OEF, the Money As A Weapons System, Afghanistan (MAAWS-A) (2010, p. 2) publication is the U.S. Forces, Afghanistan (USFOR-A) Financial Management Policy and the local commander’s tool/guide resource within that complex and dynamic contingency operation. The Guidebook should not seek to duplicate this publication, nor any publication that it can simply reference.

The Guidebook should not be theater-specific designed around a mature contingency environment. Specific commands and command structures should not be referenced. If Marines are deploying into a mature environment, such as Afghanistan, the MAAWS-A is the primary resource with which they should become familiar.

The Guidebook should not be in-depth with contracting-specific topics. The contracting team is a separate, although linked, function, that needs to be addressed, but not detailed. The mission, responsibilities, and functions of a contracting team should be summarized along with the identification of the primary references CKOs would utilize.

V. CONCLUSION AND RECOMMENDATIONS

A. GENERAL

The main purpose of this research study was to determine the relevance of the Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps and what could be done to enhance the document. This final chapter presents the recommendations derived from this research. Section B is a summation of the research and Section C provides recommendations for possible changes to the Guidebook. Section D provides proposed additional research topics.

B. SUMMATION

The analysis of the feedback from surveys and interviews revealed that the vast majority of participants needed to have a current and relevant Guidebook and referred to the Guidebook before and during a contingency environment. There were differences of opinion on whether the Guidebook should be a deployable resource only, or if it should also be a garrison resource. This distinction is very important because it will drive the amount of information and level of detail contained within the Guidebook. These differences of opinion were based largely on the experiences of the research participants and what would have been most useful to them during their participation in a contingency operation.

In researching this project, it became very clear that a theater-specific guidebook was not relevant within the complex and ever-changing contingency environment in which Financial Management Marines operate. Instead, a guidebook that assists the Financial Management Marine with a step-by-step “how-to-get-started” analytical tool of how to proceed in a contingency environment is what is needed.

Research participants differed in terms of their background and billet assignments while in a contingency environment. With the Financial Management field mixed between Comptrollers and Disbursers, based on job assignments and experiences, there

are different source documents that both use primarily. While the Guidebook would not be the primary reference for most participants, all participants would refer to this central document as a tool to help them get started.

The detailed subject-by-subject analysis of participant feedback revealed that most would rather have more information in a contingency environment than not enough. The chaotic and unknown nature of the environment lends itself to unpredictable situations and participants chose to keep most of the information contained in the Guidebook rather than eliminate it. This was contrary to the opinions of the preferred size of the Guidebook, with most wanting to keep it under 100 pages. Both aims can be accomplished by referencing other documents rather than duplicating them and making the information electronic in nature.

Based on these findings, the current Guidebook is relevant to Financial Management Marines when they deploy into a contingency environment. However, the current Guidebook can be improved upon. This chapter outlines those recommendations for improvement.

C. RECOMMENDATIONS

What follows is an outline of recommendations derived from this research. If the following changes are made, the relevance and usefulness of the Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps would be greatly enhanced with resulting benefits to the Financial Management Marine and the Marine Corps as a whole.

1. Structure of the Guidebook

The structure of the guidebook should be completely reworked. The current structured chapters provide no logical step-by-step process for a Financial Management Marine to use while in a contingency environment. The new structure should follow an abbreviated version of the Resource Management essential elements contained within Joint Publication 1-06, Financial Management Support in Joint Operations (1999, pp. vii–x). The methodology of “Obtaining (Identify Sources of Funding/ Acquire

Funds), Distributing (Distribute and Control Funds), and Tracking (Track Costs and Obligations)” of funds should be adopted to provide the logical “how-to-get-started” structure.

The Joint Publication also has five objectives of Financial Management that can be drawn from in order to restructure the guidebook. Two of these objectives are:

- (1) Provide mission-essential funding as quickly and efficiently as possible using the proper source and authority of funds as directed in applicable guidance and agreements.
- (2) Ensure fiscal year integrity and avoid anti-deficiency violations. Fiscal year integrity and possible anti-deficiency violations are a legal concern in joint operations. These concerns are more pronounced when substantial contingencies occur in the third or fourth quarter. Basic fiscal controls on appropriated funds are essential to protect against Anti-deficiency Act violations. The following basic fiscal controls should be adhered to:
 - a. Obligations and expenditures are incurred only by authorized individuals and only with proper authorization (e.g., executive order).
 - b. Obligations are incurred only after an appropriation is made.
 - c. Obligations are incurred within the purpose, time, and amount limits applicable to the appropriation.

This new structure will allow users to more easily navigate and understand the guidebook as it was meant to be; a resource to be used when operating in a contingency environment.

2. Format of the Guidebook

The Guidebook should be maintained as an electronic resource similar to the Contingency Contracting Module. It should be printed primarily in the 8.5” x 11” format. However, the more than 230 pages within the current Guidebook have become overwhelmed with information from other sources that can either be eliminated or referenced. Based on feedback from the survey participants, the Guidebook should

remain a deployable and garrison resource but scaled down from its current size and be available in an electronic medium. The Defense Contingency Contracting Handbook (2010) is authorized by the Director, Defense Procurement and Acquisition Policy (DPAP). This handbook is available on-line at the DPAP website and provides an electronic module version shown in Figure 20 as well as available on an interactive DVD.

Chapters

Introduction Foreword	Read More >>
Chapter 1 Ethics, Fraud Indicators, Standards of Conduct, and Procurement Integrity	Read More >>
Chapter 2 Authorities and Structure	Read More >>
Chapter 3 Contingency Funding and Requirement Process	Read More >>
Chapter 4 Planning and Guidance	Read More >>
Chapter 5 Contracting Processes	Read More >>
Chapter 6 Contract Administration	Read More >>
Chapter 7 Protests, Claims, Disputes, and Appeals	Read More >>
Chapter 8 Cultural and Situational Awareness	Read More >>
Chapter 9 Domestic and Overseas Disaster Response	Read More >>
Chapter 10 New! Resources Available on the Web site and DVD	Read More >>
Chapter 11 New! Web site/DVD Tutorial	Read More >>
Critical Item Checklists DCC Handbook Checklists	Read More >>

Figure 20. Defense Contingency Contracting Handbook Online Module

The guidebook should also be available in a 5" x 7" cargo pocket reference guide for those that want this format. Financial Management Marines deploy to contingency environments on short notice, and references are a valuable tool that takes up limited space.

This dual-option of preferences can be provided with a "Core" guidebook and an "Expanded" Guidebook. While the primary version would be the "Expanded" Guidebook, a "Core" version could be locally printable from an online module where users can select only the necessary sections they want based on chapters and subchapters within the module. These subchapters would be available through a drop down menu and viewers could select which chapters and subchapters they want to print, as illustrated in Figure 21. This would also allow updated information to be printed and added to an existing 3-ring binder, since hard copy documents become outdated very quickly.

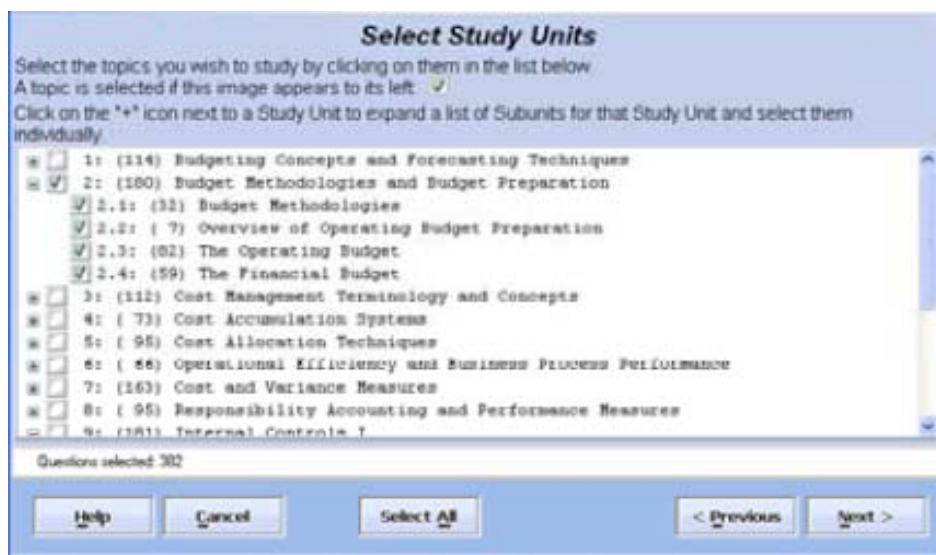


Figure 21. Electronic format of Guidebook

Another option for the guidebook is for the Financial Management Marine to carry some type of .pdf viewer or electronic notebook with him and download the current Guidebook before he deploys. Instead of printing a hard copy, he can simply view the material electronically on some type of e-reader or document viewer if he or she does not have Internet access.

3. Subjects Discussed in the Guidebook

a. General

In order to keep the Guidebook generic enough to be applicable to any contingency environment, but still allow relationships to be made for specific examples, a two-step process for the Guidebook needs to be used. First, the generic style of the Guidebook needs to be maintained and general information needs to be presented to the user.

Secondly, specific examples or “Case in Point” examples should be used to illustrate how that information was implemented in different environments. This would allow the user to draw parallels between the information within the Guidebook and what is occurring around him in the current contingency environment he is operating in.

An example of a generic process would be the workflow by which units request and receive goods and services they need in order to carry out mission needs. Figure 21, from III MEF’s Exercise SOP (2010, p. 14), outlines this generic process that could be modified to fit the purpose of any contingency environment in which the Financial Management Marine is operating within. This fits with the intent of the Guidebook to be a nonrestrictive reference to be used during a contingency operation.

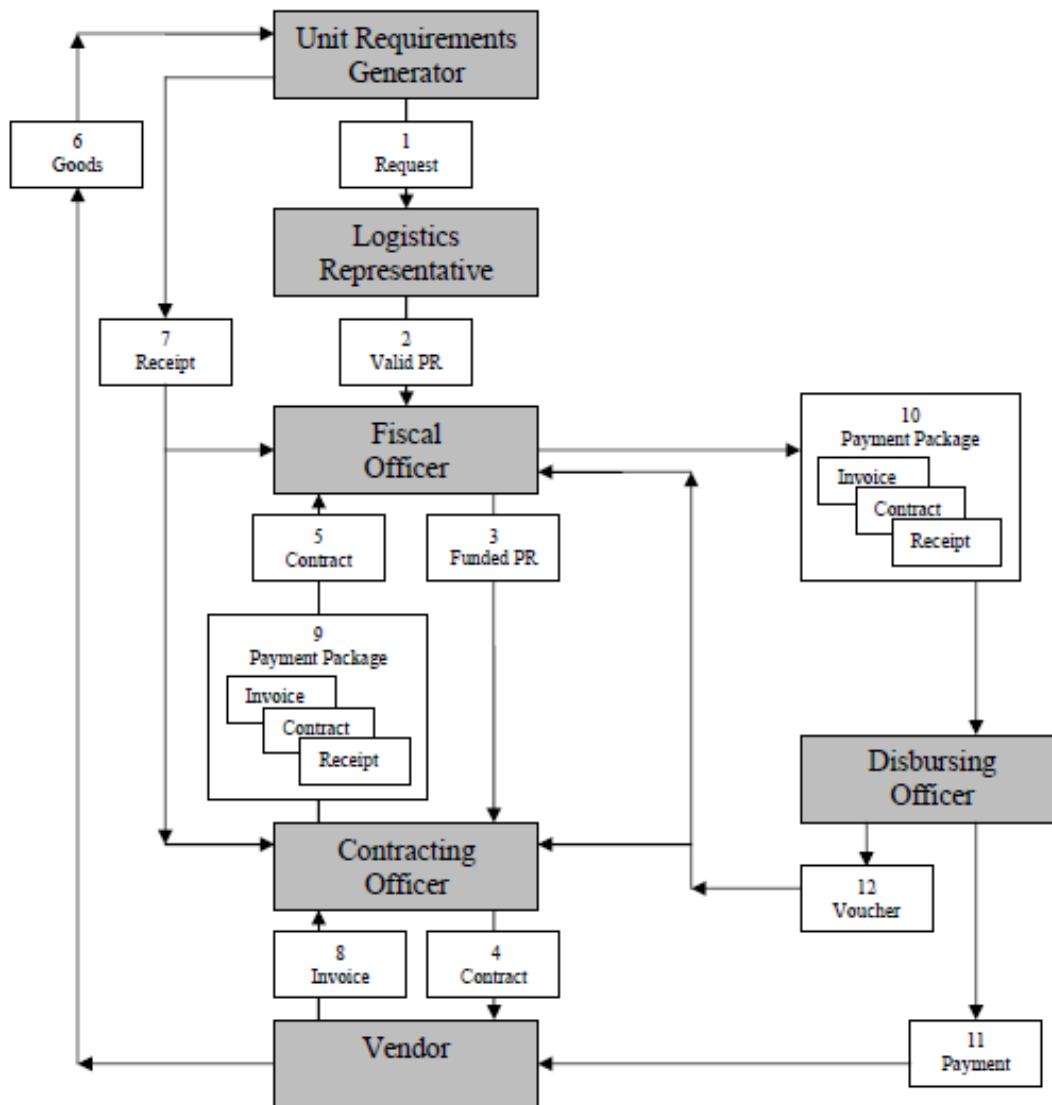


Figure 22. Requirements Workflow (From III MEF Exercise SOP, 2010)

The step-by-step procedures associated with goods and services fulfillment can be altered based on the needs of the local commander but the following from III MEF's Exercise SOP provides a generic process that will assist the Financial Management Marine on how to implement a process:

REQUIREMENTS WORKFLOW	
Step 1:	The Requirement Generator at the unit level forwards a Purchase Request (PR) to the appropriate Component or Functional Logistics Representative (LogRep).
Step 2:	The LogRep screens requests received from the unit. The intent is to identify and take advantage of economies of scale within a given functional area or component. Once the requirement is validated, the LogRep assigns a unique tracking number, or PR Number, to the purchase request and forwards the purchase request to the Fiscal Officer.
Step 3:	The Fiscal Officer reviews the validated PR to ensure that it is appropriate/legal use of funds and verifies funding availability. If funds are available and appropriate for use, the Fiscal Officer assigns a document number and appropriation data to the PR. The funded PR would then be forwarded to the Contracting Officer for procurement.
Step 4:	The Contracting Officer evaluates the PR and after ensuring all FAR regulatory and legal requirements are met; establishes a contract with a vendor to provide goods and services. A copy of the contract is provided to the vendor.
Step 5:	The Contracting Officer distributes a copy of the contract to the Fiscal Officer. The contract serves as the source document which is used to obligate funds.
Step 6:	The Vendor provides the goods or services to requirement generator from requesting unit.
Step 7:	A copy of any receipt documentation (receipt for property received (RPR), DD250 or receiving report is forwarded by the unit or the LogRep to the Contracting Officer and Fiscal Officer.
Step 8:	Once the goods or services are delivered to the requirement generator, the Vendor submits an invoice to the Contracting Officer, requesting payment in accordance with the terms of the contract.
Step 9:	The Contracting Officer forwards a payment package to the Fiscal Officer. The payment package contains all documentation required for payment (copy of the contract, contract modifications, receiving report and Vendor invoice) that is required for payment.
Step 10:	The Fiscal Officer reviews the payment package to verify all required documentation is present, verify that contract line items and sub line items matches the receiving report and invoice, update source document files, and verify a valid obligation is in the accounting system prior to funds being disbursed to the Vendor. Once the payment package is "pre-validated", the payment package is forwarded to the Disbursing Officer.
Step 11:	The Disbursing Officer reviews the invoice and ensures that all supporting documentation is present for certification of payment. Once the payment package is verified, the Disbursing Officer completes a payment voucher and makes payment to the Vendor.
Step 12:	The Disbursing Officer distributes copy of the payment voucher (SF1034) to the Fiscal Officer and Contracting Officer to complete their respective source documentation and contract files.

Table 3. Requirements Workflow Described (From III MEF Exercise SOP, 2010)

The Guidebook should not become a theater or command-specific document like the MAAWS-A. This detailed, environment specific document is basically an SOP for a specific area. Specific Multi-National Corps-Iraq references should also be eliminated from the document since they are outdated; Haiti and OEF should be used as current examples of Humanitarian and Traditional Contingency Operations.

Instead, the Guidebook should reference pertinent documents, but should remain generic in nature. All references to other documents or specific guidance should be moved upfront to allow the Financial Management Marine a quick reference to

pertinent information. These references should contain a brief description with a web link where they can be accessed online or on an electronic medium.

Based on feedback from the participants, the following are recommended changes within each subject area:

b. Appropriations Process

Based on the feedback of survey participants, this section should remain in the Guidebook but should be kept short and to the point. Overseas Contingency Operations (OCO) funding and how it is now budgeted for similar to garrison operations needs to be incorporated. Forward-deployed units to OEF now only get OCO, where rear units receive both OCO and O&M.

Although the Federal and DoD appropriations processes are taught at FMOC, it is helpful to be able to reference in a contingency environment. These specific appropriation processes should remain in the Guidebook, but not as the first thing upfront in the Guidebook. Upfront in the Guidebook should be an orientation to the Financial Management Marine to assist in getting started.

c. Initial Orientation

At the forefront of the Guidebook should be an orientation to the user to help frame what type of contingency environment he is operating within. Circumstances such as whether it is a domestic emergency or a contingency outside of the United States, determine how the Financial Management Marine should proceed since the DoD is usually not the lead organization in a domestic emergency. The initial orientation needs to be upfront in order to lead the user in the right direction. This initial orientation should be in the form of a checklist where specific questions and verbiage are used to ask key questions the Financial Management Marine should be asking.

The Defense contingency contracting Joint Handbook (2010) states there are generally four types of contingencies: major theater wars, smaller-scale contingencies, noncombat contingency operations, and domestic disasters or emergency relief:

1. Major Theater War. These are conflicts where hostilities are ongoing, imminent, or likely, and where there is a substantial commitment of US military forces. Operation Desert Shield, Operation Desert Storm, Operation Enduring Freedom, and Operation Iraqi Freedom are examples of major theater war.
2. Smaller-Scale Contingencies. These are also conflicts involving ongoing, imminent, or likely hostilities with the US military; however, smaller-scale contingencies involve fewer places and usually a more restricted time schedule, as with Operation Just Cause (Panama).
3. Contingency Operations (Combat and Noncombat). Per Joint Publication 3-0, contingency operations encompass a wide range of activities where the military instrument of national power is used for purposes other than the large-scale combat operations usually associated with war. Operation Joint Endeavor (Bosnia) is an example of the dozens of contingency operations conducted in recent years.
4. Domestic Disaster and Emergency Relief. Per Joint Publication 3-28, domestic disaster and emergency relief operations can range from domestic natural and man-made disasters, to civil disturbances, to terrorist incidents within the US. DoD missions in the area of disaster relief include efforts to mitigate the results of natural or man-made disasters such as hurricanes, earthquakes, floods, oil spills, riots, and air, rail, or highway accidents. Examples of domestic disaster and emergency relief are DoD support to relief efforts following Hurricanes Isabel, Floyd, Hugo, and Katrina.

As Marine Corps Order 3440.7A (1998) states, during domestic emergencies, local commanders can provide immediate response to render assistance to save lives, prevent human suffering, or mitigate great property damage when conditions and time do not permit approval from higher headquarters. In other words, funding uncertainty should not hamper response efforts in these situations. However, any response without clear funding guidance should be limited to these specific emergency scenarios. Responding without funding to anything other than specific emergencies could result in legal and disciplinary action. The local Financial Management Marine should track response costs post-incident and notify local authorities to expect to be billed for assistance in undeclared disasters.

This method of capturing costs as a reimbursable transaction during domestic emergencies is contrary to how most FM Marines traditionally capture and track costs outside of CONUS. Another major difference between domestic emergency response and OCONUS contingency operations are the sources of funding the FM Marine should be looking to acquire in support of mission requirements.

An initial, upfront orientation will assist the Financial Management Marine by getting him or her started in the right direction based on the type of contingency they are involved in.

d. Sources of Funding

This section should be kept in the Guidebook but should be kept short and to the point. As stated in the DoD Financial Management Regulation (FMR) (2010, p. 23-3), DoD components do not normally budget for contingency operations. The FMR defines contingency operations as including, but not limited to, support for peacekeeping operations, major humanitarian assistance efforts, noncombatant evacuation operations, and international disaster relief efforts. Therefore, components must accomplish directed contingency operations using funds available to the cognizant command or unit. The ability to identify and seek appropriate funds becomes very important in contingency environments.

Sources of funding, as categorized within the Guidebook, are done so in a logical structure, and allow the user to find what he is looking for. This can be further enhanced with a table that summarizes each source of funding based on the contingency operation the FM Marine is operating in.

There are several sources of funds that need to be added to the current Guidebook. These include:

- (1) E&EE: Emergency and Extraordinary Expenses (EEE) Funds for unanticipated emergencies or extraordinary expenses.
- (2) Army appropriations need to be detailed or referenced.
- (3) CERP section rewritten with a synopsis from the MAAWS-A.
- (4) Solatia/Condolence/ Payment/Battle Damage are not synonymous and need to be individually described.
- (5) NATO funding needs to be referenced.

e. Fiscal Laws, Policies, and Regulations

These sections should be maintained but better organized to provide a clear understanding to users of the Guidebook. Initially, the applicable U.S. Codes should be described and key differences between Title 10 (Armed Forces), Title 22 (Foreign Relations and Intercourse), and Title 31 (Money and Finance) explained. Next, regulations and then policies should be synopsized and referenced. The FAR, FMR, Defense Federal Acquisition Regulation (DFAR), and the Joint Federal Travel Regulation (JFTR) are significant, but are regulations that are subordinate to law (although rooted in law) and therefore should come after the law section.

The PKO section and several others are repeated within the Guidebook and are therefore taking more space than necessary. An “up-front” reference as previously described would reduce some of this redundancy.

f. Roles and Responsibilities in a Contingency Environment

The roles and responsibilities section should be kept in its entirety with the exception of the Contracting Section. This section should be scaled down from its current 50 pages into three or four pages of pertinent summary information. The Financial Management Marine will not be performing contracting functions but will need to know the gist of what the CKO is responsible for. The USMC Contingency Contracting Module (2010, p. 3) serves as the authority for Marines and civilian Marines contracting within a declared contingency environment under the authority of the U.S. Marine Corps.

The current roles and responsibilities of Comptroller and Disbursing personnel and teams must be detailed within the Guidebook. As the Defense Finance and Accounting Service (DFAS) has taken over and made many processes automated within the Financial Management community, some services have been outsourced rather than kept “in house”. A GAO Report titled “Financial Management: An overview of finance and accounting activities in DoD” (1997) states that this outsourcing of some functions has led to an atrophy of vital manual skills that must be delineated for the Financial Management Marine operating within a contingency environment.

As the Naval Contingency Contracting Handbook (1997) states, “Contingencies require planning, rapid response, flexible procedures, and integration efforts.” The initial phases of any contingency operation are sure to be chaotic, so general roles and responsibilities must be given to allow FM Marines on the ground to create processes and structure out of this chaos.

The following additions need to be made to this section:

- (1) A Plan Of Action and Milestones (POA&M) timeline should be incorporated to help the Financial Management Marine during the pre-deployment phase if possible.
- (2) Redeployment/Closeout guidance should be provided to close out the contingency operation or the Fiscal Year.
- (3) A section discussing the transition to Civil-Military Operations or the transition to Humanitarian Assistance.

The following references need to be added to this section:

- (1) Finance/Disbursing Operations in A Deployed Environment SOP.
- (2) MAAWS-A.
- (3) Point of Contact reference to Key billets and other pertinent contacts.
- (4) Reference to a sample Comptroller Alert Message (CAM) such as the CAM prepared for Pacific Angle 08 (2008) or “Logistics Cell Message” that ensures all financial management related information can be communicated to contingency operations participants via official message traffic channels.

g. Cost Reporting

Discussed in the Guidebook as Contingency Operations Support Tool (COST), Contingency Operations Cost Estimating and Reporting has been and continues to be a hot topic. The DoD FMR outlines cost categories that form the basic structure

that will be used to estimate and report contingency operations costs. The Guidebook essentially copies this information from the FMR.

In May, 2010, the GAO (Opportunities to improve controls over Department of Defense's Overseas Contingency Operations Cost Reporting) reported deficiencies in the DoD FMR regarding the internal control policy on budgeting and accounting for contingency operations. While steps have been taken to improve the reporting of OCO funding through the DoD new cost reporting system and database, CORAS, further action is still necessary to improve the reliability and accuracy of OCO reports.

These cost categories are used by Component headquarters to estimate and report contingency operations costs. However, Financial Management Marines on the ground need to be aware of them in order to assist higher headquarters with providing pertinent data in the correct format. Contingency Operations Cost Reporting should be outlined in the Guidebook under the aforementioned Joint-Publication structure of tracking costs, but should become a reference to the DOD FMR so updates can remain current within the Guidebook.

h. Special Topics

Move all topics identified as "Special Topics" into its applicable section with the exception of the ACSA Program. This program is designed for use at the lowest organizational unit and is still widely unused and misunderstood.

Specific recommendations for this section are:

- (1) Reference the Field Ordering Officer (FOO) section. As an agent of the Contracting Officer, this FOO section does not fall under the Financial Management Marine.
- (2) Consolidate ACSA, HA/HCA into one section. Currently, ACSA is mentioned in three separate locations within the Guidebook.
- (3) Move the "Public Relations" section to a reference.

4. Future of the Guidebook

The Guidebook needs to be more actively maintained and become a training tool.

It appears the Marine Corps is on a path of incorporating contingency operations Financial Management training into its formal training continuum based on information from the FMS. As such, this Guidebook and the electronic module version of it should become the training material used during this formal instruction. This would serve two functions:

- (1) Allow schoolhouse Subject Matter Experts to constantly update the Guidebook as changes are made that would more accurately reflect what is happening in the field environment.
- (2) Allow students to become familiar with the module and how to best utilize it so they are trained to use it prior to a contingency deployment.

The changes recommended within this project should be implemented by the FMS and all subsequent changes should be done in this manner. The schoolhouse should be the central source of training and maintenance of documents such as the Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps. This link between training and the documents Financial Management Marines will use when operating within a contingency environment is vital. The document should be the training tool so the Financial Management Marine is familiar with it prior to deploying into a contingency environment.

As Cordero (2006) states, “the ability to conduct tactical financial operations practicing one’s trade before leaving the schoolhouse environment to see the difference between theory and reality works wonders.” Also within Cordero’s thesis, he recommends the development of an expeditionary Financial Management Operations handbook, a recommendation that would lead to the creation of the Guidebook being analyzed in this thesis.

Within the school environment, case studies that allow application of the subject matter to specific real-world examples could be war-gamed in order to allow participants to make the logical steps needed within any immature contingency environment. Putting

theory into practice should be part of any formal training because it is at that point where learning truly occurs. Training must predate the attempted application of this Guidebook to a contingency environment, not follow on afterwards through OJT.

The Human Capital Theory argues that investment in employees is justified by future returns the employee will bring to the organization. Organizations that treat their employees, or Marines, like capital, invest in them. Organizations invest in their employees, which in turn, enhances their productivity (Kaufman & Hotchkiss, 2006). This investment includes the education and training of employees. Training and education must predate the attempted application of this guidebook in a contingency environment. OJT should not be the primary learning method.

Robare (2000, p. 84) justified the need to adequately train, prepare, and integrate Contingency Contracting Officers (CKO) in planning and executing Military Operations Other Than War (MOOTW). These examples describe why failure to accurately prepare or include CKOs created problems:

- Uncertain Funding in MOOTW
- Difficulty in Coordination
- Inadequate Training
- Focus on Garrison Duties
- Inadequate Hardware/Software Support
- Need for Manual Contracting Procedures
- Incomplete SOP to Facilitate CKO Turnover
- Inadequate Proficiency in Contingency Contracting Skills
- Unauthorized Commitments
- Customer-Supplier Relationship

These failures can be applied to Financial Management Marines and show the need to incorporate training of contingency operations into the training continuum instead of strictly garrison duties.

5. Distribution and Maintenance of the Guidebook

The Guidebook should be distributed and updated electronically. Wright (1998) argues that USMC-specific information is lacking within the Financial Management community. This deficiency is not going to be solved by making another hard-copy manual that is updated once a year. The reference needs to be easily accessible by those who will use it most and in the format they will use most often: electronically.

Bamboa's (1999) thesis project of updating the "Practical Comptrollership Handbook" resulted in 13 appendices, more than 200 pages, and the original handbook was not even a year old. This handbook does not change nearly as often as contingency operations occur. Distribution of the Guidebook as an electronic resource is more cost effective and will provide more timely updates when needed.

D. FURTHER RESEARCH

This research identified recommended changes to the Deployed/Contingency Operations Financial Management Guidebook for the United States Marine Corps. Further research could be conducted to develop a more sophisticated way to maintain and update this Guidebook, and other similar documents. With Internet-based software like Wiki-Encyclopedia, the annual process of updating a document could be improved greatly. Also, dissemination tools like the Internet could make this information more available. In fact, contingencyoperations.com is a registered and active domain name containing a plethora of information on contingency operations. Updating and disseminating of information can be researched to identify methods to improve on how we currently manage these processes.

APPENDIX: QUALITATIVE SURVEY RESPONSES

The following is the qualitative and quantitative data obtained through a web-based survey of Financial Management Marines. The survey results provided substantial support to the finding and recommendations contained in this project. The participants answered questions 1–15 based on the following scale:

- 1= Never
- 2= Maybe Once
- 3= Very Unlikely
- 4= Unlikely
- 5= Somewhat Unlikely
- 6= Neutral
- 7= Somewhat Likely
- 8= Likely
- 9= Very Likely
- 10=All the time

(1) In a Deployed/Contingency environment, how likely would you refer to or use a section covering the FEDERAL BUDGET PROCESS?

Total = 101, Average = 4.2

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	5	9	7	1	5	6	4	2	3	2	4	1	1	8	4	1	1	8	4	3	1	8	4

(2) In a Deployed/Contingency environment, how likely would you refer to or use a section covering the DoD BUDGET PROCESS?

Total = 116, Average = 4.8

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	7	9	7	1	5	7	4	2	3	2	4	1	8	4	6	3	6	8	4	3	1	8	4

- (3) In a Deployed/Contingency environment, how likely would you refer to or use a section covering the SUPPLEMENTAL BUDGET PROCESS?

Total = 152, Average = 6.3

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	6	9	9	1	5	8	4	9	8	6	4	1	2	9	8	10	9	8	7	5	1	10	4

- (4) In a Deployed/Contingency environment, how likely would you refer to or use a section covering MARINE CORPS APPROPRIATIONS?

Total = 185, Average = 7.7

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	7	10	9	7	4	9	8	7	9	10	8	8	7	9	3	8	9	10	8	8	4	9	8	6

- (5) In a Deployed/Contingency environment, how likely would you refer to or use a section covering OTHER SERVICE APPROPRIATIONS?

Total = 200, Average = 8.3

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	10	8	9	8	9	8	4	9	7	9	7	7	9	10	8	9	10	8	9	6	9	9	9

- (6) In a Deployed/Contingency environment, how likely would you refer to or use a section covering OTHER SOURCES OF FUNDS?

Total = 225, Average = 9.4

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	10	10	10	10	9	9	10	10	9	10	9	8	9	9	10	9	8	10	8	10	9	9	10	10

- (7) In a Deployed/Contingency environment, how likely would you refer to or use a section covering DEPARTMENT OF STATE FUNDS?

Total = 208, Average = 8.7

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	9	9	8	9	5	9	9	9	9	9	8	6	9	7	8	10	10	10	10	9	7	10	10

- (8) In a Deployed/Contingency environment, how likely would you refer to or use a section covering FISCAL LAWS?

Total = 224, Average = 9.3

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	10	10	9	8	7	9	9	9	10	9	9	10	10	10	9	10	10	10	10	7	10	10	10

- (9) In a Deployed/Contingency environment, how likely would you refer to or use a section covering FISCAL AUTHORITY?

Total = 213, Average = 8.9

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	7	9	10	8	9	8	9	9	9	9	9	7	9	8	10	9	10	10	10	10	7	8	9	10

- (10) In a Deployed/Contingency environment, how likely would you refer to or use a section covering POLICIES AND REGULATIONS?

Total = 213, Average = 8.9

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	8	10	10	8	8	10	8	9	9	7	6	10	10	9	9	9	10	8	10	9	6	10	10	10

- (11) In a Deployed/Contingency environment, how likely would you refer to or use a CHECKLIST?

Total = 201, Average = 8.4

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	10	10	7	9	9	7	7	9	7	9	9	8	10	7	7	6	9	10	8	8	9	7	10

- (12) In a Deployed/Contingency environment, how likely would you refer to or use a COMMON-GEAR LIST?

Total = 183, Average = 7.6

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	6	9	6	6	9	8	8	9	8	9	9	6	9	6	6	1	9	10	10	8	6	6	10

- (13) In a Deployed/Contingency environment, how likely would you refer to or use a section covering COMPTROLLER-SPECIFIC DUTIES AND RESPONSIBILITIES?

Total = 197, Average = 8.2

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	9	9	6	9	9	8	7	10	4	8	7	7	8	8	7	9	9	10	9	8	8	9	10

- (14) In a Deployed/Contingency environment, how likely would you refer to or use a section covering CONTRACTING-SPECIFIC DUTIES AND RESPONSIBILITIES?

Total = 197, Average = 8.2

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	7	9	8	8	9	9	9	8	9	7	6	8	8	3	8	7	9	10	10	9	8	8	10	10

- (15) In a Deployed/Contingency environment, how likely would you refer to or use a section covering DISBURSING-SPECIFIC DUTIES AND RESPONSIBILITIES?

Total = 201, Average = 8.3

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	5	9	9	8	9	9	9	8	10	7	8	10	8	9	8	7	9	8	9	9	8	6	9	10

The participants answered question 16 based on the following scale:

1= Do not include

2= A brief Summary

3= Hit the highlights

4= Should be fairly detailed

5= Very in-depth

(16) How IN-DEPTH should the EACH SPECIFIC section be?

Total = 98, Average = 4

COMPTROLLER-SPECIFIC

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	4	3	5	2	5	5	3	4	5	3	4	4	3	5	4	4	5	5	4	4	3	4	5	5

Total = 87, Average = 3.6

CONTRACTING-SPECIFIC

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	2	3	4	4	4	4	4	3	5	4	2	4	3	2	4	4	4	4	4	3	3	4	5	4

Total = 91, Average = 3.8

DISBURSING-SPECIFIC

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	5	3	4	5	5	3	5	3	4	4	3	4	3	4	4	3	4	4	3	3	5	4

The participants answered question 17 based on the following scale:

1= No-Eliminate from guidebook

2= No-Include within guidebook but in applicable section

3= Yes-Leave as a special topic

(17) Do these SPECIAL TOPICS still warrant special attention within the Guidebook?

Total = 65, Average = 2.7 ACQUISITION AND CROSS SERVICE AGREEMENTS

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	2	2	3	3	2	3	3	3	3	3	2	2	3	3	3	3	2	3	3	3	3

Total = 64, Average = 2.7 FOREIGN CLAIMS

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	3	3	3	2	3	3	2	2	3	3	2	2	3	3	2	3	3	2	3	3	3

Total = 62, Average = 2.6 REWARD FOR INFORMATION PROG

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	3	3	3	2	3	3	1	3	3	2	2	2	3	3	2	3	2	2	3	3	3

Total = 64, Average = 2.6 CONDOLENCE/GOODWILL PAYMENTS

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	3	3	3	2	3	3	2	3	3	3	2	2	3	3	2	3	2	2	3	3	3

Total = 60, Average = 2.5

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	1	2	2	3	3	2	3	3	2	2	3	3	2	2	3	3	2	3	2	2	3	3	3

Total = 60, Average = 2.5

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	1	2	2	3	2	2	3	3	1	3	3	3	2	2	3	3	2	3	2	3	3	3	3

Total = 61, Average = 2.5

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	2	2	2	3	2	2	3	3	3	2	3	3	2	2	3	3	2	3	2	2	3	3	3

Total = 61, Average = 2.5

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	3	3	2	2	3	3	1	3	3	2	2	2	3	3	2	3	2	2	3	3	3

Total = 64, Average = 2.7

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	3	2	2	2	3	3	3	2	3	3	2	2	3	3	3	3	2	3	3	3	3

Total = 62, Average = 2.6

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	3	2	3	1	2	2	3	3	2	2	3	3	2	2	3	3	3	3	2	3	3	3	3

The participants answered questions 18–21 based on the following scale:

1= Never

2= Maybe Once

3= Very Unlikely

4= Unlikely

5= Somewhat Unlikely

6= Neutral

7= Somewhat Likely

8= Likely

9= Very Likely

10=All the time

- (18) In a Deployed/Contingency environment, how likely would you refer to or use a section containing COMMOINLY USED FORMS?

Total = 174, Average = 7.3

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	4	10	9	8	8	8	7	5	8	8	7	8	8	1	8	7	7	7	9	8	8	4	7	10

- (19) In a Deployed/Contingency environment, how likely would you refer to or use a section covering ACRONYMS?

Total = 183, Average = 7.6

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	8	9	9	8	8	7	7	8	8	7	6	8	7	1	8	8	8	7	10	9	7	8	8	9

- (20) In a Deployed/Contingency environment, how likely would you refer to or use a section covering ONLINE REFERENCES?

Total = 204, Average = 8.5

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	7	10	9	9	9	8	9	8	9	6	8	5	10	8	8	10	8	10	10	8	9	9	8

- (21) In a Deployed/Contingency environment, how likely would you refer to or use a section covering POINTS OF CONTACT?

Total = 185, Average = 7.7

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	9	7	9	9	7	7	8	8	8	4	7	9	2	10	8	7	8	7	10	9	8	8	8	8

The participants answered question 22 based on the following scale:

1= A deployable resource, under 50 pages

2= A deployable resource, under 100 pages

3= A garrison and deployable resource, under 100 pages

4= A garrison and deployable resource, under 150 pages

5= A garrison and deployable resource, no page limits

6= Other (please comment)

(22) What SIZE would be most useful to you in a Guidebook?

Total = 63, Average = 2.9 (Comments, 6, excluded)

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	3	1	2	3	6	1	3	2	2	5	3	2	2	2	5	4	2	2	5	2	6	4	4	4

The participants answered question 23 based by selecting the FORMAT they think the Guidebook should take. (Participants could select multiple formats)

1= Small-Can fit into Cargo-Pocket

2= Small/Waterproof-laminated and Cargo-Pocket Size

3= Large-8.5 x 11 Pages in a Bound Book

4= Large-8.5 x 11 Pages in a 3-ring Binder

5= Electronic Format

(23) What FORMAT would be most useful to you in a Guidebook?

Total = 1

SMALL-CARGO POCKET SIZE

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	1																							

Total = 5

SMALL-WATERPROOF/LAMINATED CARGO-POCKET SIZE

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response		2									2	2				2					2			

Total = 14

LARGE-8.5 X 11 IN BOUND BOOK

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response			3	3		3	3	3		3			3	3	3	3	3		3			3	3	

Total = 7

LARGE-8.5 X 11 IN 3-RING BINDER

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	4								4	4				4				4		4				4

Total = 18

ELECTRONIC FORMAT

Participant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Response	5			5	5	5	5	5		5	5	5	5	5	5		5	5	5			5	5	5

LIST OF REFERENCES

- III MEF, (2010). *Financial management exercise standard operating procedures*. Okinawa, Japan: Draft format dated: 1 October, 2010, page 14.
- Bambao, M. (1999). *Developing and maintaining a useful financial management handbook for department of defense financial managers*. (Master's thesis, Naval Postgraduate School), vii-1. Springfield, VA: Available from National Technical Information Service.
- Cordero, M. E. (2006). *The United States Marine Corps' Financial Management Military Occupational Specialties 34XX: Is it really needed (or Even Wanted) any Longer?* Master's thesis, Marine Corps University.
- Crim, K. E. (1986). *Computer training for financial management officers in the Marine Corps*. Naval Postgraduate School. Monterey, CA.
- Defense Procurement and Acquisition Policy, OUSD (AT&L), Defense Acquisition, Technology, and Logistics. (2010). *Defense contingency contracting: a joint handbook for the 21st century*. Washington, DC: Government Printing Office. Retrieved from <http://www.acq.osd.mil/dpap/ccap/cc/jcchb/index.html>
- Department of the Navy, Naval Supply Systems Command. (1997). *Naval contingency contracting handbook* (NAVSUP Publication 713). Mechanicsburg, PA: Government Printing Office.
- Department of Defense, Office of the Under Secretary of Defense (Comptroller). (2010). *Department of defense financial management regulation* (7000.14-R), Volume 12, Chapter 23, Page 23–9. Washington, DC: Retrieved from http://comptroller.defense.gov/fmr/12/12_23.pdf
- Department of Defense, U.S. Forces Afghanistan. (2010). *Money as a weapon system-Afghanistan (MAAWS-A), (USFOR-A Pub 1-06)*. Washington, DC: Government Printing Office.
- Financial Management School, (2010a). *Command history*. Camp Johnson, NC: Retrieved from <http://www.marines.mil/unit/tecom/mccsss/fms/Pages/Command>
- Financial Management School, (2010b). *Mission statement*. Camp Johnson, NC: Retrieved from <http://www.marines.mil/unit/tecom/mccsss/fms/Pages/Mission>
- Financial Management School, (2010c). *Welcome Aboard*. Camp Johnson, NC: Retrieved from <http://www.marines.mil/unit/tecom/mccsss/fms/Pages/Welcome>

- Gosling, S. D., Vazire, S., Srivastava, S., & John, O. P. (2004). *Should we trust web-based studies? A comparative analysis of six preconceptions about Internet questionnaires*. Washington, DC: American Psychological Association, pages 59, 93–104.
- Headquarters Marine Corps (HQMC), Assistant Deputy Commandant, Installations and Logistics (ADC, I&L). (2010). *Contingency contracting module*. Washington, DC: Retrieved from:
http://www.hqmc.usmc.mil/cmpg/usmc_cmpg/00Introduction
- Headquarters Marine Corps (HQMC), Assistant Deputy Commandant, Installations and Logistics (ADC, I&L). (2010). *Contingency contracting module*. Washington, DC: Retrieved from
http://www.hqmc.usmc.mil/cmpg/usmc_cmpg/00Introduction, Page 3.
- Headquarters Marine Corps (HQMC), Deputy Commandant, Programs and Resources Department. (2009). *USMC Financial Guidebook for Commanders*. Washington, DC: Retrieved from
<http://www.usmc.mil/unit/pandr/Documents/Financial%20Guidebook.pdf>
- Headquarters Marine Corps (HQMC), Fiscal Division, Programs and Resources Department. (2007). *Finance/disbursing operations in a deployed environment standard operating procedures*. Washington, DC: Government Printing Office.
- Joint Publication 1-06, *Joint Techniques, and Procedures for Financial Management during Joint Operations*, (Washington, DC: GPO 22 December 1999), pages viii-x.
- Kaufman, B. E., & Hotchkiss, J. L. (2006). *The economics of labor markets*. 7th ed. Boston, MA: South-Western College.
- Kerlinger, K.N. (1986). *Foundations of behavioral research, third edition*. New York: Holt, Rinehart & Winston, Inc.
- Murphy, S. B., & Clark, D. L. (2004). *Financial management in a joint field environment*. Naval Postgraduate School, Monterey, CA.
- Pacific Air Forces-FMFF. (2008). *Comptroller alert message, Pacific Angel 08* Hickam Air Force Base, Hawaii: HQ PACAF-FMFF. Retrieved from:
<https://www.my.af.mil>
- Robare, W. M., & Naval Postgraduate School (U.S.). (2000). *Guidance for army contingency contracting officers in preparation for military operations other than war*. (Master's thesis, Naval Postgraduate School). Springfield, VA: Available from National Technical Information Service).

- Rundell, Jr., W. (1980). *Military Money: A Fiscal History of the US Army Overseas in World War II*. College Station, TX: Texas A&M University Press.
- Simons, W. (2000) *Professional military education in the United States: A historical dictionary*. Westport, CT: Greenwood Press.
- U.S. Government Accountability Office. (1997, February). *Financial management: An overview of Finance and accounting activities in DoD*. (GAO/NSIAD/AIMD-97-61). Retrieved from GAO Reports Main Page via GPO Access database:
<http://www.gpoaccess.gov/gaoreports/index.html>
- U.S. Government Accountability Office. (2010, May). *Opportunities to improve controls over Department of Defense's overseas contingency operations cost reporting*. (Publication No. GAO Report-10-562R). Retrieved from:
<http://www.gao.gov/new.items/d10562r.pdf>
- U.S. Government Accountability Office, (2007, March) *Preparing for and responding to disasters, GAO-07-395T*. Washington, DC.
- U.S. Marine Corps, (1998). *Marine Corps support to civil authorities (MCO 3440.7A)*. Washington, DC: Retrieved from
<http://www.usmc.mil/news/publications/Documents/MCO%203440.7A.pdf>
- U.S. Marine Corps, (2008). *Military Occupational Specialties manual (short title: MOS manual)* (MCO P1200.7). Washington, DC: Retrieved from
<http://www.usmc.mil/news/publications/Documents/MCO%201200.17.pdf>
- Wright, A. R. (1998). *A guideline for marine corps financial managers*. (Master's thesis, Naval Postgraduate School), 64–65. Springfield, VA: Available from National Technical Information Service.

THIS PAGE INTENTIONALLY LEFT BLANK

INITIAL DISTRIBUTION LIST

1. Defense Technical Information Center
Ft. Belvoir, Virginia
2. Dudley Knox Library
Naval Postgraduate School
Monterey, California
3. Marine Corps Representative
Naval Postgraduate School
Monterey, California
4. Director, Training and Education, MCCDC, Code C46
Quantico, Virginia
5. Director, Marine Corps Research Center, MCCDC, Code C40RC
Quantico, Virginia
6. Marine Corps Tactical Systems Support Activity (Attn: Operations Officer)
Camp Pendleton, California
7. Programs and Resources Department, HQMC
Washington, DC
8. Financial Management School
Camp Johnson, North Carolina